



# **FY 2017-18 ADOPTED BUDGET**

**CITY OF HERCULES, CALIFORNIA  
FY 2017-18 ADOPTED BUDGET  
June 27, 2017**

**INQUIRIES OR REQUESTS FOR MAILING REGARDING THE FY 2017-18 OPERATING AND CAPITAL BUDGET FOR THE CITY OF HERCULES, CALIFORNIA CAN BE DIRECTED TO:**

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The budget document can be downloaded in PDF form at:  
[www.ci.hercules.ca.us](http://www.ci.hercules.ca.us)

# Table of Contents

- BUDGET PLAN FOR FY 2017-18 ..... 1**
  - CITY OF HERCULES, CALIFORNIA Budget Letter from City Manager..... 1
  - Statement of Financial Principles and Policies.....10
  - Decision Packages.....13
  - Budget Referrals.....19
  - Budget balancing spreadsheet.....33
  - Governing structure and basis of budgeting.....37
  - Budget process and using this budget document.....41
  - City organizational structure & employee positions.....44
  
- FUND BALANCES OVERVIEW..... 45**
  - Fund Balance projections ..... 48
  
- REVENUE REPORTS FOR ALL FUNDS.....63**
  
- SUMMARY OF REVENUE AND EXP FOR GENERAL FUND, LLAD, PARKS & REC AND WASTEWATER.....71**
  
- GENERAL FUND EXPENDITURE.....76**
  - CITY COUNCIL**
    - Expenditure detail.....77
  - LEGAL SERVICES**
    - Expenditure detail.....78
  - CITY CLERK & PERSONNEL**
    - Expenditure detail.....78
  - FINANCE DEPARTMENT**
    - Expenditure detail.....80
  - PUBLIC SAFETY**
    - Expenditure detail.....81
  - COMMUNITY DEVELOPMENT**
    - Expenditure detail.....83
  - PUBLIC WORKS**
    - Expenditure detail.....84
  - PARKS AND RECREATION**
    - Expenditure detail.....85
  - LIBRARY**
    - Expenditure detail.....85

|  |            |
|--|------------|
| <b>SPECIAL REVENUE, CAPITAL PROJECT, PUBLIC FINANCING AUTHORITY, ENTERPRISE,<br/>INTERNAL SERVICE, TRUST AND AGENCY FUNDS.....</b> | <b>95</b>  |
| <b>LANDSCAPE AND LIGHTING (FUNDS 220-224)</b>  |            |
| Expenditure detail.....  | 97         |
| <b>STORMWATER (FUND 231)</b>   |            |
| Expenditure detail.....  | 110        |
| <b>COMMUNITY DEVELOPMENT (FUNDS 241 TO 242)</b>  |            |
| Expenditure detail .....   | 110        |
| <b>DEVELOPMENT FEE (FUNDS 243 TO 262)</b>  |            |
| Expenditure detail .....   | 111        |
| <b>GAS TAX / MEASURE C/J ROAD MAINTENANCE FUNDS (FUNDS 263 TO 291)</b>   |            |
| Expenditure detail.....  | 112        |
| <b>GRANT FUNDS – CITYWIDE (FUNDS 295 TO 352)</b>   |            |
| Expenditure detail .....   | 113        |
| <b>ASSESSMENT DISTRICTS (FUNDS 381 TO 383)</b>   |            |
| Expenditure detail .....   | 114        |
| <b>CITY OF HERCULES ENTERPRISE FUND (FUND 420) .....</b>   | <b>114</b> |
| Expenditure detail.....  |            |
| <b>INTERNAL SERVICE FUNDS (FUNDS 450 TO 470).....</b>  | <b>115</b> |
| Expenditure detail.....  |            |
| <b>TRUST AND AGENCY FUNDS (FUNDS 511 TO 730).....</b>  | <b>117</b> |
| Expenditure detail.....  |            |
| <b>REDEVELOPMENT AGENCY, RETIRMENT OBLIGATION, AND DEBT SERVICE FUNDS (FUNDS 6XX).....</b>   | <b>119</b> |
| Expenditure detail.....  |            |
| <b>CAPITAL PROJECT FUNDS.....</b>  | <b>121</b> |
| Capital project list and funding.....  |            |
| <b>DEBT SERVICE FUNDS .....</b>  | <b>127</b> |
| Outstanding indebtedness.....  |            |
| <b>APPENDICES .....</b>  | <b>130</b> |
| Budget Resolutions for FY 2017-18 Budgets  |            |
| GANN Appropriation Limit Resolution  |            |
| Glossary of budget terms   |            |

# Hercules City Council



Mayor Myrna de  
Vera

Vice Mayor Chris  
Kelley

Council  
Member Dan  
Romero

Council Member  
Roland Esquivias

Council Member  
Gerard Boulanger

## Finance Commission

Stanley Tom, Chair

Paul Freese, Vice-Chair

J. Yamamoto, Commissioner

Mindy Charlup, Commissioner

Vacant, Commissioner



### *Mission Statement*

“Our mission is to lead our diverse community and enhance the quality of life in the City of Hercules, now and in the future. We do this by providing effective, efficient, responsive, and innovative services with integrity.”

### VISION STATEMENT

The City of Hercules is a richly diverse community, serving as a major transportation hub and a prime destination for the Bay Area. It is built on a sound economic and physical infrastructure, and its residents enjoy public safety, security, well-maintained parks, streets and public facilities. We conduct our work in an atmosphere of trust and respect. We constantly look for better ways to deliver services and always strive for excellence.



CITY MANAGER

---

David Biggs, City Manager

June 27, 2017

Honorable Mayor and Members of the City Council:

The Budget Plan for FY 2017/18 was adopted by the City Council on June 27, 2017. The General Fund Budget Balancing Spreadsheet was effectively utilized to ensure that the spending plan for FY 2017/18 balanced and highlights the changes made to the base budget and the allocation of one-time monies. The final form of the Budget includes the original City Manager Budget Message; updated Decision Packages, updated Budget Referrals and the final adopted Budget Balancing Spreadsheet.

As detailed in the Budget Balancing Spreadsheet, the City Council adopted all 13 Recommended Decision Packages; one (1) Alternate Decision Package; the nine (9) Fund Balance Decision Packages; and, Budget Referrals 18-1, 18-5, 18-7, 18-13, and 18-17.

This resulted in a total General Fund Expenditure Budget of \$15,614,808 and a total General Fund Revenue Budget of \$14,342,646 and includes the investment of available one-time fund balance in key projects. On an operating basis, the General Fund budget has a small operating surplus. The approved Decision Packages and Budget Referrals have been added into the final form of the Budget presented.

As we start the new fiscal year, City staff will be focused on advancing the carry-over activities and programs from prior years, together with those added, and we look forward to many key accomplishments this next fiscal year.

A handwritten signature in black ink that reads "David C. Biggs".

David C. Biggs

City Manager



# BUDGET PLAN FY 2017-18

## CITY OF HERCULES, CALIFORNIA

### June 8, 2017

Honorable Mayor and Members of the City Council:

The City of Hercules continues on its path to a more financially sustainable future, though there are some significant challenges that lie ahead. While there are challenges unique to Hercules, all cities will be grappling with future increases in pension costs and increasing regional, State and Federal unfunded mandates like increases in the minimum wage. The FY 2017/18 is perhaps the calm before the storm. As such, the proposed FY 2017/18 Budget for the City of Hercules which has been prepared has an eye on the future while meeting immediate needs.

As my third budget developed and recommended to the City Council in my tenure as City Manager, it is fortunate that I am once again able to present a balanced budget which also dedicates some one-time funds to high priority needs. We have seen some softening in key City revenues which we believe will be offset through pending development and our economic development efforts in future years. These new revenue streams should start to come on-line in the 2018/19 fiscal year as we start to have to grapple with significant increases in our retirement contribution rates and other obligations which will see noteworthy increases in that same timeframe.

A one-time State grant received in the 2016/17 fiscal year allowed us to hire two additional Police Officers and a key goal is to be able to sustain those additional officers once that funding is exhausted in the 2018/19 fiscal year. A level of employee wage and benefit concessions also remain in effect and this budget targets the continued elimination of those remaining concessions as resources are made available. The on-going role of the two voter approved tax measures in November of 2015 in ensuring a balanced budget cannot be understated. Without those revenue streams, the City of Hercules would be faced with making very difficult decisions which would negatively impact the community and the quality of life here.

The building of a budget plan starts necessarily with revenues. Revenues for the 2017/18 fiscal year are estimated on a conservative basis, with one-time revenues identified to the best of our abilities. On-going revenues are used to support on-going costs, while one-time revenues are utilized to cover one-time costs

like key investments in infrastructure and to top up reserves. The City Council's adopted Financial Principles & Guidelines also serve to guide the development of the proposed budget.

Once again, the City experienced higher level of operating results for the prior Fiscal Year (2015/16) which is the launching point for the 2017/18 budget, together with our projections for how we will end the current fiscal year (2016/17). Greater than budgeted revenues in FY 2015/16, together with lower expenditures than budgeted resulted in just a under \$1 million operating surplus as opposed to the \$100,000 operating surplus projected in the adopted budget. A portion of this positive shift was due to one-time monies which are allocated as such in the proposed 2017/18 budget. The projections for the current fiscal year are trending towards a much lower positive operating results when compared to what was budgeted especially with one-time monies factored out.

The City is also fortunate to have been able to top up reserves over the past three years to have an amount equal to two (2) months expenditures allocated to our Fiscal Neutrality Reserve consistent with the Adopted Financial Principles & Guidelines. This reserve buffers the City from cyclical downturns and assists in meeting cash flow needs.

### **General Fund Operating Budget**

Continuing financial discipline is ensured in the proposed FY 2017/18 budget by matching on-going revenues to on-going expenses. We clearly differentiate one-time funds from on-going with these resources applied to one-time uses.

The proposed FY 2017/18 budget builds off of the adopted and modified FY 2016/17 budget. Projected revenues are estimated based on receipts to date and any considerations which would impact the ultimate amounts anticipated to be collected. The City Council undertook a "first-look" at revenues on April 11, 2017, and these estimates have been updated to reflect our best estimations. This includes an effort to identify which revenues are to be considered as one-time in nature.

Operating expenses for the budget presented before Decision Packages reflects a base budget which includes only unavoidable or previously anticipated increases in costs. A status quo level of staffing is assumed with all positions filled for the fiscal year. The "first-look" at expenditures was conducted by the City Council on April 25, 2017. The "first-look" also did not include any costs associated with labor negotiations which are still on-going at this time. Once again, there are no new full-time positions proposed and service levels proposed are basically static, other than continuing the two State grant funded Police Officer positions authorized starting part-way through the 2016/17 fiscal year. In addition, the base budget includes continuation of the employee merit step program which was reinstated last year after a hiatus of many years.

Planned revenues for FY 2017/18 are sufficient to allow for a balanced base budget as described above. The results generate a small surplus when on-going revenues are compared to on-going expenses. Additions or deletions to the proposed base budget are presented in a series of Decision Packages. These Decision Packages can address revenues, expenditures, or some combination thereof, and may make use of reserves or apply one-time available funds to key investments. The City Manager recommended budget

results in a balanced operating budget and strategic allocations of one-time funds, including setting aside funding to offset future increases to retirement contribution rates.

Alternate Decision Packages have been developed to afford the City Council with some options should the City Council wish to substitute for those recommended by the City Manager or should additional resources become available. As the City Council reviews the proposed budget, asks questions, evaluates public input, and formulates budget alternatives, these will be presented in the form of Budget Referrals. A final budget for FY 2017/18 will be based upon the City Council making a final series of selections from the Decision Packages and Budget Referrals, which when added to the base budget, results in on-going expenditures not exceeding on-going revenues, plus making use of one-time monies without dipping into reserves. The City Manager recommended General Fund Decision Packages and Fund Balance Decision packages are set forth in the attached Budget Balancing Spreadsheet and are detailed in a subsequent section of the proposed FY 2017/18 Budget.

### **Fund Balance Recommendations**

With the FY 2015/16 audit having been completed and reviewed by the City Council in April, 2017, any designations of available fund balance were deferred to be part of the consideration of the FY 2017/18 budget. One of the main factors in this approach was the fact that the City has been able to maintain its Reserve for Economic Uncertainty at \$2,168,600 which is very close to the two (2) month reserve goal as set forth in the Council's adopted Fiscal Principles & Guidelines.

A number of key Decision Packages have been developed make use of current and anticipated Fund Balances for high priority needs, both as reserve designations (Fund Balance Decision Packages) and for expenditures of a one-time or not on-going nature. This includes making a start on setting aside funds to address increases in CalPERS contribution rates.

Using the audited General Fund Balance as of June 30, 2016 as the starting point, plus factoring in the anticipated results as shown in the mid-year FY 2016/17 Budget, we expect that the General Fund Beginning Estimated Working Cash Balance as of June 30, 2017, will be approximately \$3.809 million. This is before the deduction of any one-time costs which may arise out of our on-going negotiations with employee groups. The General Fund also serves as the source of cash for some funds with deficit cash balances including funds advanced for grant funded projects, and the General Fund Beginning Estimated Working Cash Balance reflects what is necessary to cover those cash deficits. Decision Packages which address operational needs are those designated Nos. 1 through 14. Fund Balance Decision Packages provide funds for reserves or for the segregation of funds which flow through the General Fund but which are restricted for certain types of expenditures. These Fund Balance Decision Packages consist of 9 proposals set forth later in this message.

In summary, these Fund Balance Decision Packages will contribute to the City achieving long-term financial sustainability and are of a strategic nature. They add to our initial small Capital projects designation; reserve additional restricted planning funds; make further contributions towards our limited post-retirement benefit obligations; and, most importantly, start to set aside monies to offset significant increases in retirement costs. While having these one-time resources allows us to make fiscally prudent

decisions, our on-going revenues limit our ability to restore or add on-going services and associated expenses.

### **Special Revenues, Enterprise, and Internal Service Fund Budgets**

Revenues collected to undertake specified activities are deposited into Special Revenue Funds are allocated to provide those specified services. These are primarily the City's Landscape & Lighting District Funds, the Solid Waste Fund, and the Capital Improvement Project Fund. Those services provided on a business-like basis are considered an Enterprise Fund with the Waste Water Fund being the primary example and which is responsible for sewer services. Specialized funds like Development Impact Fees, whereby fees are paid when development takes place and can only be used for the purpose for which they are levied, also fall into this category.

The annual renewal of the City's Landscape & Lighting Assessments Districts is currently underway including a Proposition 218 balloting process from some of the Zones in the Citywide District. This process is the culmination of a three year process to evaluate and restructure these Districts and Zones to ensure that any operating deficits are eliminated, everyone is paying a fair share of arterial costs, and that funds are available to replace aging wood hollow-core streetlight poles and to provide for energy efficient fixtures in those areas where needed. The final public hearings and tabulation of ballots will be conducted in June and the proposed budget assumes this process is successful. Also, there is a need to provide for funding for the General Benefit component of the costs of streetlight replacement which the main component of the Landscape & Lighting District updates. This estimated \$69,518 share has been budgeted in the Gas Tax and Measure J Funds equally.

The Solid Waste Fund is benefitting from recycling related revenues from Richmond Sanitary which address the street and storm water related impacts related to solid waste and recycling. As initiated last year, a portion of these revenues will once again be allocated to Streets and Storm Water in recognition of the impacts from solid waste operations in these areas.

Grant funded projects are accounted for in the Capital Projects Fund for numerous grant funded projects throughout the City. The major grant funded capital projects funded for 2017/18 include:

- The Bay Trail West which will start in the fall of 2017 and will improve the Bay Trail from Railroad Avenue to Santa Fe Avenue with a \$2.6 million One Bay Area Grant;
- Sycamore/Palm/Willow Pedestrian Improvements which are on track to be funded with \$1 million in funds through the Contra Costa Transportation Authority

The budget for the Waste Water fund includes the now under construction expansion of the joint Pinole Hercules Waste Water Treatment Plant with expenditures reflecting the work anticipated to be completed in FY 2017/18 together with the proceeds from the State Water Quality Board loan funding the project. Improvements to the local collection system in the City are also budgeted from this source. The operating side of the budget remains basically the same and includes funding for contract implementation and management of major capital improvements to the collection system. Revenues in the Waste Water Fund

are primarily the sewer service charges paid by users of the system for the on-going annual operating expenses, maintenance and repair costs, and debt service on debt to expand and upgrade the plant.

Internal Service Funds are used to program for shared services which are charged back to operating departments and funds as appropriate for Information Technology, Equipment Replacement, and Facilities. Our vehicle replacement efforts remain focused on those vehicles which are more than 10 years old and/or with more than 100,000 miles of use; whereby the annual cost of maintenance and repair can be reduced. In addition, vehicle replacement which would improve operations such as with the two new Parks & Rec vans would be prudent. Vehicles planned for replacement in the 2017/18 fiscal year include:

| Department   | Vehicle to be Replaced                                | Proposed Replacement                       | Estimated Cost   |
|--------------|---|--|------------------|
| Police       | 2007 Toyota Camry<br>(109,000 miles)                  | Sedan                                      | \$38,500         |
| Public Works | 2005 Ford Ranger<br>(74,997 miles)                    | Pickup                                     | \$35,000         |
| Public Works | 1986 Ford 350 Dump Truck<br>(149,225 miles)           | Dump Truck                                 | \$50,000         |
| Parks & Rec. | 2009 Ford E-Series Van 15 Passenger<br>(55,000 miles) | Ford Transit High Roof<br>15 Passenger Van | \$42,000         |
| Parks & Rec. | 2008 Ford E-Series Van 15 Passenger<br>(78,000 miles) | Ford Transit High Roof<br>15 Passenger Van | \$42,000         |
| <b>Total</b> |   |  | <b>\$207,500</b> |

**Capital Improvement Program Budget**

The City is making regular investment to capital facilities after a many year hiatus, both from grant resources and designations from available one-time or restricted funds. Small to mid-size capital projects are now able to be implemented on an expedited basis through the recently adopted Uniform Cost Accounting program. Examples of projects completed through this program include the repair and replacement of the tennis court practice wall, the plastering of the pool, replacement of gates and doors at the Community Center, replacement of the small pool heater, sidewalk repairs, and street striping.

Managing a number of high profile and complex capital projects has taxed the resources of our Public Works Department and remains their highest priority. As such, the City’s Five Year Capital Improvement Program (CIP) is fairly basic in content and approach. We look to program funding for a rolling five-year period based on anticipated resources to meet the community needs and the requirements of the funding sources available. This updated Five Year CIP is being considered as part of the FY 2017/18 Budget and the first year of the Five Year CIP will be incorporated in the FY 2017/18 Budget as part of the spending plan for that year.

The City will be seeing some significant increases in Gas Tax revenues for investment in local streets as part of AB 1 being signed into law in April 2017 which increases the gas tax. The first of these phased-in increases will be seen in the 2017/18 FY and is reflected in the proposed budget. An additional designation

of \$100,000 of one-time General Fund balance for future capital projects is recommended, which if approved, will bring the total set aside for Capital Projects to \$350,000 and which is discussed in greater detail under Fund Balance Decision Packages.

### **What the Future Holds**

Hercules is a resilient community having come back in a big way from past abuses and the impacts of the Great recession in a manner which provides a stable base upon which to build. Working from a relatively limited local tax base, even with our two voter approved local revenue measures, our sights continue to be set high though realistically. Our path to financial sustainability is based upon having a good understanding of our revenues and to making expenditure decisions with an eye on the future. We are fortunate to be well located in a beautiful setting, close to major employment centers and world class amenities. A base level of services with an emphasis on public safety will be provided with opportunities to sustain those and make some enhancements on the horizon.

A key to this is our ability to advance the build-out of the community and our economic development efforts, especially attracting uses which will provide for an expanded local tax base. Development projects now under construction and expected to start in the near future will assist in not only achieving this goal, but in providing the resources to meet increased costs and mandates. The timing of these projects will be crucial to ensuring resources are available when needed. Alternatively, use of reserves may be required to bridge any short-term gaps.

In 2016, we received a one-time State grant of \$600,000 to hire two additional Police officers for up to two years. These two additional officers have been hired and a key objective of our future financial planning is to be able to sustain these two positions when the grant funds are exhausted towards the end of the 2018/19 fiscal year. In addition, the City Council approved a recommendation at mid-year to allocate some one-time funds to over hire two additional Police Officers in advance of known pending retirements with the goal of having replacement officers in the field prior to these retirements in order to minimize any staffing shortages and associated costs.

Key accomplishments in the last year are expected to set the stage for this future financial success. The Path to Transit phase of the Hercules Regional Intermodal Transportation Center was completed and opened in March. Consisting of an extension of John Muir Parkway to Bayfront Boulevard with a new bridge across Refugio Creek, restoration of Refugio Creek, a new Creekside trail, plus temporary connection to the new Bay Trail segment, this grant funded effort will allow for the start of the long awaited Waterfront Master Plan. The first phase of this transit oriented community was approved by the Planning Commission in May and will start construction later this year. Later phases will include our new downtown along Bayfront Boulevard and a Bayfront hotel.

The models for the Muir Pointe community have opened and the first homes in this development will be ready for occupancy later this year. In the third quarter of this year, plans for a new Safeway on the Market Hall site at San Pablo and Sycamore are expected to be approved with construction to start this year as well. The Sycamore Crossing site has been sold to a private developer and a parcel created for conveyance to a hotel developer planning the City's first hotel with associated hotel transit occupancy

taxes to be generated upon completion and opening in 2018 if all goes well. Other planned commercial and retail components on the Sycamore Crossing site are being finalized. Other tax generating uses are in the planning phases for a parcel along Willow Avenue across from Valley Bible Church.

The construction of our expanded and upgraded waste water plant is going well and is approximately one-third complete. Other investments in infrastructure have been completed including the reconstruction of Refugio Valley Road and other badly needed upgrades to City facilities including the ordering of a replacement modular facility for our Public Works Corporation Yard, among others.

Community involvement sustains elements of our operations here in Hercules. We have dedicated volunteers in a variety of areas including Senior Services, Parks & Recreation, Police, and even in City Hall in areas like Planning. The volunteer produced Fourth of July Parade and related activities, plus a privately produced summer food festival, a three evening Summer Movie Night, and our on-going Citizen's Police Academy, all contribute to the quality of life and sense of spirit here in Hercules.

Our dedicated and hardworking employees continue to be the core reason we are able to sustain ourselves as a full-service community. Last year's budget made progress in eliminating some, but not all, of the wage and benefit concession implemented during the depths of the Great Recession. While we are still in negotiations with our employee groups as of the writing of this budget message, there is an opportunity to address the remaining concessions in a manner which will define a new normal for us as community, at least until factors outside our control have detrimental impacts. It is important that we recognize the on-going contributions of our employees and to mitigate the impacts from our less than adequate revenue base.

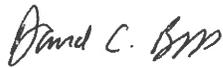
In April, the City Council and the City's Executive Management team spent a day engaged in updating the City's Strategic Plan and Goal Setting. The current version of the Strategic Plan was last approved in 2013 and was in need of an update including community input having been solicited via a survey. The draft version of the Strategic Plan will be reviewed by the City Council after the start of the fiscal year for possible approval.

### **Conclusion**

The 2017/18 fiscal year will be a transition year for not only Hercules, but for communities across the State of California no matter what their level of resources. The following fiscal year will see the first of very significant increase in our employment costs due to increases in our retirement contribution rates. Hercules has weathered many challenges over the years and I am confident that the community, City Council, and staff can successfully navigate whatever lies ahead.

Each and every year, budgeting is about choices and Hercules has had to make difficult choices in the past and is equipped to make them in the future. Managing a resilient community is genuinely a pleasure and I appreciate how my recommendations are valued and considered. The progress we are making, the projects and activities initiated and completed, and the difficulties overcome all make my role here in Hercules rewarding.

This year's proposed budget sets the stage for how we will navigate the next five to seven years. With one eye on the future, it allocates resources to enhancing the community and providing services in a thoughtful and sustainable way in the near term. This transitional year is the start of a period of adjustment as we continue our path to a financially sustainable future, and as such I would urge careful consideration of the Decision Packages proposed and the Budget Referrals to be developed to ensure a spending plan that is aspirational in outlook and yet reality based.



David Biggs  
City Manager

## CITY OF HERCULES

### STATEMENT OF FINANCIAL PRINCIPLES AND POLICIES

Adopted December 16, 2015

Establishing certain generalized principles governing the financial affairs of the City is desirable to guide both the financial management and financial planning for the City. The City of Hercules is accountable to its citizens, employees, and other stakeholders for the use of public funds and the best management of resources. These Financial Principles will provide City staff with guidance in preparing and submitting the annual budget for the City and in the preparation of financial forecasts. The adoption of certain financial policies is necessary and appropriate to implement the financial principles and to help ensure financial sustainability and to improve the City's credit worthiness and bond rating.

#### Financial Principles

- Adopt a balanced operating budget by June 30<sup>th</sup> of each year for the following fiscal year without using General Fund undesignated fund balances or reserves. The budget thus adopted shall include expenditures necessary to provide for the well-being and safety of the community subject to available revenues;
- Fees for services shall be updated annually to recover, as much as possible, the cost of providing the services and to allow for the impacts of inflation, with fees not exceeding the cost of providing the service. In some instances, the City Council may elect to not recover the full cost of providing the service and the City Council shall determine the appropriate cost recovery level of individual services;
- Revenues in excess of expenditures at the end of a fiscal year shall be applied on a priority basis to satisfy the general fund reserve requirements, capital projects reserves, capital equipment reserves, and liability reserves before being appropriated for other uses.
- Current year operating expenditures shall be funded by current year operating revenues;
- Manage the City's finances as to ensure repayment of debt and improvement in the City's bond rating in order to minimize future issuance and interest costs to the City.
- Meet all financial reporting requirements in a timely manner and ensure appropriate internal controls are in place to ensure financial accountability.

#### General City Financial Policies

- Employees are one of the most important assets of the City and should be compensated at an appropriate level and commensurately with the City's ability to pay;
- Establish, and then maintain, a "minimum reserve" for economic uncertainties equal to one month's or 8.33% of expenditures of the current year General Fund budget exclusive of Non-

spendable, Restricted, and Assigned fund balance with a goal of increasing that to two months or 16.66% of expenditures in the future.

- The General fund reserve shall provide for meeting contingency needs, investment earnings, and shall serve as a cash flow reserve.
- Provide for capital equipment replacement as necessary to achieve greater efficiency and effectiveness in the City's operations;
- One time revenues shall be utilized for one-time expenditures or to enhance reserve funds as appropriate or necessary;
- The City shall maintain, replace, and improve its infrastructure and the City shall set aside a reasonable and prudent amount of General Fund monies for capital projects including the repair of various facilities as part of its annual budget process to the greatest extent possible.

### **Revenue & Expenditure Policies**

- Realistic and prudent estimates of revenues shall be used to maintain financial flexibility;
- Revenue raising alternatives shall be explored as necessary and the City shall pursue grants available to local government;
- Programs funded through user fees shall be self-supporting to the greatest extent possible or at a level proscribed by the City Council;
- Full recovery of overhead and internal services from grant and special or enterprise funds shall be pursued to the greatest extent possible and as permitted by the restrictions associated with each fund.

### **Special Revenue, Enterprise, and Internal Service Fund Policies**

- The City shall abide by applicable rules and regulations pertaining to the expenditures of special revenue funds as required by each funding source;
- Enterprise activities shall be programmed to generate sufficient revenues to support the enterprise's operations including overhead and internal services, debt service requirements, and current and future capital needs;
- Special Revenue and Enterprise funds shall adhere to all other applicable fiscal policies of the City.
- Internal Service funds shall be established as appropriate to ensure cost recovery on a fair and equitable basis;
- Transfers to the General fund from other funds for overhead costs shall be reviewed annually and conform to the Federal Office of Management & Budget A-97 Guidelines.

### **Debt Policies**

- Debt shall only be incurred for capital improvement projects and only if the project cannot be funded by recurring or one-time revenues;
- Proceeds from long-term debt shall not be used for current on-going expenditures;

- Short-term borrowing shall not be used for operating expenditures unless it is a Tax & Revenue anticipation Note or other short-term cash flow borrowing and shall be limited to repayment in the same fiscal year;
- The use of the City's General Fund as security for debt issues should be limited to the greatest extent possible to capital projects which serve the general benefit for the City.

### **Forecasting Policies**

- The City shall develop and maintain a five to ten year Financial Forecast which shall be updated two times each year with any unexpected changes in economic conditions or other circumstances prompting more frequent updates;
- The Financial Forecast should recognize the effects of economic cycles and shall differentiate between one-time revenues associated with one time economic activities and revenues resulting from base economic growth;
- Financial Forecasts shall identify the assumptions used in their preparation and the risks associated with those assumptions;
- Revenue and expenditure estimates should be prepared on a realistic basis with a target of +/- 2 percent variance from the estimate for revenues and a +/- 1 percent variance for expenditures;
- On-going revenue increases based upon site specific development shall be incorporated using a realistic estimation of timing and shall not exceed the midpoint of the range of estimated revenues.

# FY 2017-18

## Decision Packages

### CARRY OVER FROM PRIOR YEARS

**Decision Package # 16-1: Record Management [One-Time]** – Staffing changes in Administrative Services has delayed the implementation of this still desirable Decision Package. Expense Increase: \$50,000

**Decision Package # 16-9: Cost Allocation Model [One-Time]** – Staffing changes in Finance has delayed the implementation of this still desirable Decision Package. Expense Increase: \$40,000.

**Decision Package # 17-9: Former HMU Customer Lighting Exchange Program [One-Time]** – Another portion of the proceeds from HMU must be utilized to provide energy efficiency improvements from proceeds allocated to HMU through the State’s Cap & Trade program designed to reduce greenhouse gasses. Most utilities have passed these funds back to customers in the form of bill credits. However, as the City of Hercules no longer has a relationship with the former customers, it is proposed that a Lighting Exchange Program be undertaken which will be offered to those residents and businesses in the former HMU service territory to exchange light bulbs and fixtures for more energy efficient ones. Expense Increase: \$150,930.

**Decision Package # 17-13: Franchise Fee/Utility User Tax Audits** – A significant portion of the City’s General Fund revenues come from Franchise fees paid by water, electricity, gas, telephone, solid waste and cable providers. In addition, revenues on these certain of these services paid by our residents and businesses in the form of utility users’ tax are also an important component of overall revenue. It is proposed to retain a firm to undertake a review and revenue recovery audit of these sources of revenue. Typically, these types of audits are undertaken on a percentage of recovery compensation basis which would result in an overall net increase in one-time and on-going revenues. Expense Increase: \$40,000.

**Alternate Decision Package # 17-1: Hazard Mitigation Plan and Climate Adaptation Strategy [One-Time]** – This ADP was not implemented in FY 2016/17 as approved and recommended for carry-over into FY 2017/18. Expense Increase \$40,000.

**Alternate Decision Package # 17-4: Investment in Street Maintenance [One-Time]** - Of the \$250,000 allocated, it is anticipated that only \$100,000 will be encumbered before the end of the fiscal year, as such \$150,000 needs to be carried over. Expense Increase: \$150,000

**Budget Referral # 17-7: Basketball Court [One-Time]** - The consideration of options for the siting of this facility has been completed and design is underway. The balance of the designated funds needs to be carried over for construction in FY 2017/18. Expense Increase: \$18,000

**Budget Referral # 17-8: Restroom Facility in Duck Pond Park [One-Time]** – With design underway, the construction of this facility has been carried over into FY 2017/18. Expense Increase: \$121,000

## **General Fund Operating Budget**

**Decision Package # 18-1: Finance Part-Time Staffing** – An allocation was made last year for some one-time part-time staffing in Finance. After a year’s experience by our new Finance Director, and given a review of the historical use of some part-time staffing, it is proposed that an on-going allocation be made for a level of part-time staffing in Finance to ensure timely reporting and to respond to an increasing number of reports from Finance being required by the State of California which is an unfunded mandate. An allocation to provide a full-year of 20 hours per week part-time staffing is proposed. Expense Increase: \$40,000.

**Decision Package # 18-2: Police Department Over Hire [One-Time]** – As part of the mid-year budget review in FY 16/17, the City Council approved funding to do a level of over hiring on the Police Department in anticipation of upcoming retirements with the goal of having new Police Officers fully trained and in place in advance of these retirements. Continuation of this program into the FY 2017/18 fiscal year is recommended. Expense Increase: \$65,000

**Decision Package # 18-3: Golf Club Fund [One-Time]** – Funds remain in the Golf Club Fund which was established to account for proceeds from local golf tournaments in support of youth activities has an unexpended Fund Balance of **\$42,944**. Last year, the City Council elected to keep these funds in a separate Fund and to make an allocation of \$10,000 from the Golf Club Fund to the General Fund for youth programs in the form of movie nights and other youth related programs. The same level of funding is recommended to be transferred and utilized for FY 2017/18. Revenue Increase: \$10,000 Expense Increase: \$10,000

**Decision Package # 18-4: CAD/RMS/Dispatch Services Contract with San Pablo and Pinole** – The Cities of Hercules, Pinole and San Pablo recently entered into a tri-city contract which implements a three city model for the provision of CAD/RMS and Dispatch Services. The Dispatch component of the services is already included in the Police Department Budget. There is a net decrease in the on-going costs for the total cost of Dispatch and CAD/RMS services which needs to be reflected in the budget. Expense Decrease: -\$20,000

**Decision Package # 18-5: Employee Concession Mitigation & Labor Agreements** – The City has a final on-going concession to address with non-safety employees and all employee contracts and pay plans are up for renewal. While negotiations have not yet been concluded with represented employees, a placeholder for the impact of any changes is recommended. Expense Increase: \$538,000 (\$320,000 On-Going; \$218,000 One-Time).

**Decision Package # 18-6: Comprehensive Class & Comp Study [One-time]** – Employee wage and benefit concessions have been in place for many years and have slowly been restored. In addition, employees have taken on additional assignments and the distinctions between job specifications have become blurred over time. Certainly, the City’s recovery has resulted in us lagging behind comparable jurisdiction from a compensation perspective. A comprehensive class and compensation study should be conducted to benchmark Hercules against other communities and to update job specifications as we near the end of the concessions. While the resources may not be available to fully implement the results of a class and comp study, the City would have the information needed to consider a phased implementation of the results. Expense Increase: \$60,000.

**Decision Package # 18-7: Ohlone & Foxboro Community Center Improvements [One-Time]** – Improvements to the Ohlone & Foxboro Community Center buildings are much needed. There has been some interest expressed by community groups and volunteers in assisting in making improvements to these facilities. While a range of improvements are desirable, an initial allocation of \$20,000 is recommended to jump-start the improvements and to partner with interested individuals and groups. Improvements would be prioritized based upon available funding and the ability to secure some donated materials and labor. It is also expected that the number of rentals and overall income would increase as a result of improvements. Expense Increase: \$20,000.

**Decision Package # 18-8: Community Center Gym Floor Covers [One-Time]** – The Community Center gym is also the main venue for many other activities beyond sports use. The gym floors are wood and require regularly refinishing and also contribute to poor acoustics, which limits marketability for many events. In order to protect the wood floors and to enhance the desirability of the space for rentals and special events, a vinyl gym floor covering system can be purchased which would be used to cover the floors during non-sports events. This system includes a storage system and roller for ease of application and removal. Expense Increase: \$14,000.

**Decision Package # 18-9: Maintenance Worker II Lead Designation** – A Lead Maintenance Worker II would perform supervisor duties when working on a crew or when the Superintendent is absent. The Corporation Yard operates 7 days a week and the Superintendent’s scheduled work days are Monday through Thursday, with a Lead Designation with a 5% additional duties pay proposed for hours worked as a Lead being an effective way to provide supervision and the additional duties assumed, with no more than 25% of the cost increase being a General Fund expense. Expense Increase: \$2,000

**Decision Package # 18-10: Implement a Citywide Cash Receipt System and Training** - Implementation of a City-wide cash receipt system including required equipment and subscription for Enterprise Learning Plan for Employees for the implementation and ongoing continuing education on the use of the Naviline Enterprise Financial System. Expense increase: \$25,000.

**Decision Package # 18-11: Contract for Business License Services** – The annual renewal and processing of business license is very labor intensive when compared to the amount of staff time and effort involved. It is proposed that the City contract with a vendor to process, monitor and collect business license fee revenues. Part of these contract services will also include the identification of businesses operating without a business license with additional revenues possible as a result. Expense Increase: \$12,000.

**Decision Package # 18-12: Enhance Naviline Financial System [One-Time]** – Enhance the City’s Naviline Financial System by adding the Click2Gov interface for Employee Self Service. The City’s financial system has been in place for a considerable period and while a new enterprise system is desired but the cost to do so is prohibitive. The enhancement of the existing system would reduce administrative costs by allowing employees to conduct self-service transactions and add Point-of-Sale to Naviline. Expense Increase: \$25,000.

**Decision Package # 18-13: Update of Traffic Impact Fee Nexus Study/Circulation Element Update Implementation [One-Time]** – The City will be completing an update of the General Plan Circulation Element in 2017. In order to implement components of the improvements expected to be required and to implement the policies to be adopted, an update of the Traffic Impact Fee Nexus Study will be required.

California Government Code Section 66104 provides that fees like a General Plan update fee can be imposed and utilized to prepare and revise plans and policies they are required to adopt before they can make any entitlement findings and determinations. The \$37,795 cost of this implementation activity is recommended to be funded from the available General Plan Update Fee designation. Expense Increase: \$37,795.

**Decision Package 18-14: Purchase New Pool Covers [One-Time]** – The existing pool covers at the Swim Center need to be replaced. The existing ones are shredded and waterlogged. As such, they are not be used regularly as they are not effective in the saving of energy or chemicals. Replacing the pool covers is expected to reduce energy and chemical consumption with some budgetary savings and operational efficiencies expected as a result. Expense Increase: \$37,750.

### **General Fund Operating Budget Alternate Decision Packages**

**Alternate Decision Package # 18-1: Library Extra Hours Funding** – Last year the City provided \$14,000 in funding as a contribution towards The Friends of the Library and the Library Foundation costs for funding 5 extra weekly hours at the Hercules Library based on 50% of the costs for these additional hours of \$26,500 for FY 2016/17. The County Library has advised that the costs for these 5 additional hours for FY 2017/18 will be \$44,782 which is slightly above the costs in the 2015/16 FY of \$42,000. The return to this higher level of costs has been attributed to more permanent and higher paid staff being assigned to Hercules and the addition of a half-time clerk. The Council may elect to continue to provide a contribution at the same level as last year, at a higher level, or may discontinue making a contribution.

**Alternate Decision Package # 18-2: Investment in Street Maintenance** – Last year the City Council approved an ADP # 17-2 which provided for \$250,000 in street maintenance finding as a One-Time designation with additional one-time designations contemplated. Since that time SB 1 was approved and signed into law which will provide the City with increased gas tax revenues. As such, at this time no additional allocations from the General Fund is recommended until we can assess our ability to timely spend these increased gas tax revenues and can assess our street needs after this increased level of gas tax funding is factored in.

**Alternate Decision Package # 18-3: Pension IRS Section 115 Trust Annual Contribution as a Percentage of Payroll** – Given projected significant increases in pension contribution rates, it would be desirable to begin to make an annual contribution to a Pension IRS Section 115 Trust proposed to be established and funded under FBDP # 18-3. For example, 1% of payroll for the General Fund would be \$100,000.

### **General Fund Balance Decision Packages**

**Fund Balance Decision Package # 18-1: Capital Projects Fund** – A Capital Projects Fund was established in the 2015/16 FY and now has a balance of \$350,000. This designation is designed to accumulate resources as they become available to fund capital projects, infrastructure, and facilities in the community, especially where funds would need to be accumulated overtime, to provide the local match for grant funds, or to undertake design of a project so it is “shelf-ready” to enhance competitiveness for available grant funds. An additional designation of \$100,000 from one-time resources is recommended.

**Fund Balance Decision Package # 18-2: Reserve for Restricted Planning Funds** – The Planning and Building Inspection Departments collect fees from all building permits which are restricted for General Plan Updates and Building & Safety related training. These fees flow into the City’s General Fund and with development taking place these revenues need to be segregated as to not overstate available General Fund general purpose revenues and in order to ensure they are available for the restricted purposes. At the end of the 2016/17 FY, given the revenues expected and the expenditures made or encumbered, plus budgeted revenues for FY 2017/18 and eligible expenses, the reserve should be increased by \$60,797 to \$611,168 assuming Decision Package #18-3 is approved.

**Fund Balance Decision Package # 18-3: OPEB Trust Contribution** – The City of Hercules has a relatively limited obligation for other Post-Employment Benefits namely retiree medical. The total unfunded actuarial accrued liability (UAAL) as of June 30, 2016 is \$273,765. Last year the City Council approved Fund Balance Decision Package #17-3 which allocated \$50,000 for a contribution to the OPEB Trust which is not yet reflected in the UUAL. This year, an additional designation is recommended in the amount of \$50,000.

**Fund Balance Decision Package # 18-4: Pension IRS Section 115 Trust** – Recent changes in rate of return and other actuarial assumptions by CalPERS will result in dramatically increasing levels of employer contribution costs for pensions. The seven year phase-in of these higher rates will start in the 2018/19 fiscal year. An initial designation of available one-time General Fund balance is recommended to fund an IRS Section 115 Trust account with one of three providers to begin to accrue a side fund from which the City will draw earnings to mitigate higher annual CalPERS contributions. Additional designations will be recommended in future years to the extent funds are available as grant reimbursement and other funds accrue in the General Fund. A designation of \$500,000 is recommended for the 2017/18 fiscal year, though given other high priority demands on one-time funds, \$350,000 is being recommended from on-going revenues for FY 2017/18 with the \$150,000 balance from One-Time monies, though that would ultimately be paid fully from one-time monies if available.

**Fund Balance Decision Package # 18-5: New Roof for the Community/Swim Center** – The roof of the community center/swim center has exceeded its expected life and should be replaced within the next year or so. A designation of \$200,000 is required.

**Fund Balance Decision Package # 18-6: Purchase and Install New Aerator Fountains for Lake Refugio** - The 3 aerator fountains have served their useful life, need frequent repairs, and often are down for repairs. New fountains are needed. The fountains aerate the water, reducing the growth of algae, and are part of the City’s storm water program permit requirements. Expense increase: \$50,000.

**Fund Balance Decision Package # 18-7: Dredge Lake Refugio** - Over last winter’s storms, sediment from Refugio Creek was deposited in Lake Refugio, reducing the depth of the lake, especially along the north side where an island was created. This decision package would dredge the lake to restore it to its original depth. Expense Increase: \$200,000.

**Fund Balance Decision Package # 18-8: Repair Leaks and Paint the Exterior Walls of City Hall** - The stucco walls and parapets around the perimeter of City Hall have cracks and leaked when it rained this last year. City Hall was last painted over 10 years ago. This decision package includes power washing the exterior walls, sealing the cracks with elastomeric grout, applying primer and 2 coats of elastomeric paint. Expense Increase: \$60,000.

**Fund Balance Decision Package # 18-9: One-Time Dispatch Costs** – Implementation of the recently approved Tri-City agreement for Dispatch and CAD/RMS services has \$54,100 in one-time costs due to the City of Pinole for the Hercules' share of proportionate one-time dispatch costs. Expense Increase: \$54,100.

# Budget Referrals

## FY 2017/18

**Budget Referral # 18-1: Council Benefits** – In 2011, the City Council modified their salaries and benefits including rescinding City paid health insurance. On April 25, 2017, the City Council reviewed a report on what would be the cost of reinstating some level of health insurance for Council Members and requested that be reviewed as part of the budget.

**Response:** The cost to reinstate paid health care for City Council members would range from \$44,003.40 to \$114,408.60 per year depending upon the level of benefit and if the opt out option were to be 100% as with the prior level of benefit and based on current Kaiser rates. A lower opt out level or limiting the benefit to single or two party coverage would also reduce the cost to reinstate.

**Budget Referral # 18-2: Vehicle Replacement** – Provide more justification for the five vehicles proposed for replacement using the Vehicle Replacement Fund including additional information on the purchase and sale of Parks & Recreation vehicles.

**Response:** The small dump truck proposed for replacement in Public Works is the oldest vehicle in their fleet. It is a 1986 Ford F350 Dump Truck with approximately 150,000 miles. As would be expected from a 31 year old vehicle, it is no longer reliable and in bad shape both mechanically and cosmetically. It is set up as the chipper truck but during emergencies can transport and dump sand for sandbags that is provided to residents during flooding or can carry off debris from smaller slides to keep roads open. Public Works staff are first responders and while emergency events are infrequent, having the internal ability to respond to Hercules residents during larger events when contractors may not be available is of high value. The pickup truck is a 2005 Ford Ranger with approximately 75,000 miles. Being over 10 years old, it qualifies for replacement and has been used extensively which is not reflected in the mileage because it is generally driven short distances. The truck no longer serves staff well because it is undersized and heavily loaded, as can be seen from the photo. In addition, it was built for a different purpose and was transitioned into Public Works use and it has never functioned well.



The Police Vehicle is the replacement of a sedan used by the Commander.



The two Parks & Recreation 15 passenger vans were acquired used in 2012. On March 27, 2012, the City Council approved the sale of a variety of surplus equipment and vehicles with the proceeds authorized to be used to purchase up to two vans. The proceeds were sufficient to allow for the purchase of two used vans. The first is a 2010 Ford Econoline which was purchased on 5/10/12 with mileage at time of purchase of purchase being 38,712. The second is a 2008 Ford Econoline purchased on 4/11/12 with mileage at time of purchase being 63,048.



They are used for a variety of purposes including transporting seniors, childcare participants, Police Explorers, and other guests/visitors on City tours when needed. The main reason for replacement is operational improvement and functionality. The proposed replacements would better accommodate passengers, improve access for seniors with limited mobility, and make it easier for staff to load/off load children.

**Budget Referral # 18-3:** Business License Contract – Provide additional rationale and background for the outsourcing of the business license function proposed in DP # 18-11.

**Response:** A preliminary investigation has identified a number of firms who could undertake the annual renewal and processing of business licenses on a more efficient and effective basis. This can be done as these firms have a more automated process and economies of scale. Business License revenues for FY 2017/18 are expected to be \$187,378, however it is a very time consuming process in house and the amount of staff time invested is grossly disproportionate to the revenues generated.

**Budget Referral # 18-4:** Park Capital Projects - Can Citywide LLAD # 83-2 fund balance be used to fund FBDP #18-6 Purchase and Install New Aerator Fountains in Refugio Lake and FBDP #18-7 Dredge Refugio Lake?

**Response:** These improvements would be eligible to be funded from LLAD #83-2 funds if available. While there is some fund balance available, it has been programmed for another purpose - \$500,000 for planned improvements to Refugio Valley Park for the repaving of the oval path which is deteriorating. At this point, there is not sufficient available fund balance in that District to also undertake these improvements.

**Budget Referral # 18-5:** Street Signs – Street signs throughout the City are fading and becoming hard to read, from what sources can the replacement of street signs be funded and when can this be undertaken?

**Response:** Any street related funds like gas tax can be used to fund this project. The current style of street name signs were expensive and are no longer available. Changing to a more basic sign will reduce cost to approximately \$110.00 per each 2 way plus labor. The unit cost of purchasing signs would be reduced if a larger number of signs were purchased each order. Costs for any type of themed or stylized signs would increase cost.

**Budget Referral # 18-6:** Cash Receipt System – Can additional information and an example of a Cash Receipt System proposed in DP #18-10 be provided?

**Response:** A Cash Receipt System would allow for transaction receipts to be processed using technology and to be posted directly to the Finance system thereby eliminating manual receipts and the subsequent later manual posting of the transactions to the Finance system. Upon further review and consultation with Naviline regarding the integration of a cash receipt system into the Finance System and the possible Naviline Financial System Enhancement (Decision Package #18-13 ), it has been determined that these two decision packages would be combined due to the possible Naviline upgrade not being available until later. The revised proposal would be to acquire the Naviline “Click2Gov” interface to allow for the integration of cash receipting, the acquisition of the required hardware, and the associated training together with other needed Naviline training. The estimated cost of this combined Decision Package is \$50,000, which is less than the \$40,000 and \$25,000 in Decision Packages #18-10 and #18-13 combined.

**Budget Referral # 18-7:** Addition to Fiscal Neutrality Fund – Based upon the proposed budget how much additional funding would be required to maintain the Fiscal Neutrality Fund at the target goal of 2 months expenditures?

**Response:** The Council’s adopted Financial Principles and Policies provides for minimum reserve equal to one month or 8.33% of expenditures with a goal to increase that to two months expenditures or 16.66%. In 2016, the City Council increased the reserve to what was 16.66% or two months at that time with the Reserve for Economic Uncertainty now being \$2,171,233. If the reserve were to be increased to the level of expenditures proposed FY 2017/18 base General Fund Budget before Decision Packages and Budget Referrals, this would have be increased by \$123,683.

**Budget Referral # 18-8:** One-Time Costs for CAD/RMS Contract – Are the one-time costs of \$99,000 for the CAD/RMS transition included in the budget, and if not, when and how will these be addressed?

**Response:** The estimated \$99,000 in one-time costs associated with the implementation of the new CAD/RMS service through the Tri-City Agreement is not included in the proposed budget. The City of San Pablo will be advancing those costs for Hercules with the final amount of the repayment to be finalized once the needed improvements are complete and the funds to be returned from the City of Richmond are fixed. Once known, the Cities of San Pablo and Hercules will determine a payment plan to be accommodated within the initial five year term of the agreement.

**Budget Referral # 18-9:** Waste Water Fund Debt Service – Provide additional information on the debt service/interest costs in the Waste Water Fund.

**Response:** The Waste Water fund debt service currently being made relates to a prior bond issue from 2010. The principal and interest payment for FY 2017/18 on this bond issue is \$734,950. The City is also currently drawing on a loan from the California Clean Water State Revolving Loan Fund for the construction of the waste water plant upgrade in a principal amount of \$26.5 million. Payments on this loan will not start until the 2019/20 fiscal year.

**Budget Referral # 18-10:** Utility User Tax Revenue Estimates – Given planned or recent rate increases for PG&E and Water provide more explanation of the assumptions used to project these revenues for FY 2017/18.

**Response:** We rely on our UUT consulting firm for their review and projection of UUT revenues. MRC undertakes this work for client cities across California and keeps abreast of trends and issues which will impact these revenues. The only UUT revenue which they do not review for us is water. In May of this year they provided revenue projections for FY 2017/18 as part of their review of the actual revenues received in FY 2015/16. They provide three scenarios for each revenue source – optimistic, most likely and pessimistic. We elected to use the most likely scenario. We understand these scenarios include any approved rate increases for PG & E which will be implemented in 2017/18, and are awaiting confirmation from MRC. Recently approved increases may be outside of this timeframe and would be factored in for subsequent years. For Water UUT, the amount budgeted is 9% higher than the year end projection for FY 2016/17 which is coming in higher than what was budgeted. This has not been compared to the rate increases being considered by EBMUD as they have to be approved through a Proposition 218 process which will not conclude until after the City budget is adopted and as such would be speculative.

**Budget Referral # 18-11:** Street Repair & Maintenance – Provide an update on planned expenditures related to street maintenance and repair.

**Response:** The Public Works Department currently has the 2017 Pavement Maintenance project out to bid with an Engineers estimate of \$813,890. This project, if awarded will extend the life of multiple streets in Hercules. The repair of Lupine and Village Parkway are also planned with an estimated cost of \$100,000 to \$200,000 depending on depths of repair

**Budget Referral # 18-12:** Eliminate Foxboro Pump Station – Please provide information about the possibilities and cost savings associated with transitioning sewer service for the Foxboro neighborhood to the Rodeo system in order to eliminate the costs of operating a lift station.

**Response:** This has been looked into in the past and is feasible. A recent initial contact with the Rodeo Sanitary District provided some high-level information. The actual annual savings which would result from the elimination of a lift station would depend on the connection fees that would need to be paid to Rodeo Sanitary District. The Foxboro subdivision could simply connect

to the Rodeo system at the intersection of View Point Road and Willow Ave. The apartment use on Willow and the commercial shopping center would require some additional work and there may be fall/slope issues to address to ensure a gravity fed system. There would be some capital costs to make this connection.

The Rodeo plant has capacity to provide the treatment. The connection fee, while negotiable, could be as high as \$3 million. This would have to be compared to the savings over time which would come from the elimination of the existing lift station and would require further analysis and review.

**Budget Referral # 18-13:** Digital Display Sign – Should a possible digital display sign be pursued as a means to expand the City’s revenue base?

*Response:* On March 28, 2017, the City Council revisited possible interest in a Digital Advertising Display on City property as a possible revenue generator. At that time, the Council deferred the discussion to the upcoming Strategic Plan session. The Strategic Plan update has not yet been finalized and consideration of the idea is timely as part of the budget discussion. The one proposal received would generate \$200,000 as an up-front payment (one-time funding) and annual base rent of \$144,000 per year (on-going) increasing by the annual CPI and 20% of the revenues generated from the sign above the base rent threshold.

**Budget Referral # 18-14:** LLAD Staffing Allocations and Updated Expenditures – Provide additional information on what changes, if any, have been made to the staffing allocation to and between the districts and zones and how these may have impacted the updated expenditures.

*Response:* During the analysis/review leading up to the Prop. 218 process, it was determined that Zone 6 City staff costs could be reduced. After a review of Zone 6, the City staff costs were to 70% of the FY 2016-17 cost and reallocated to Zone 10 in order to provide capacity for the maintenance of the new Bay Trail segment and the Chelsea Wetlands after rehabilitation. In addition, a new division under LLAD Fund 220 has been created for Arterial Roadway L&L Maintenance. This will allow the City to segregate and track total Arterial Roadway L&L expenses and subsequently have each Zone/District pay its prorated share via transfers rather than direct allocation of staff as direct allocation of salaries and benefits is too cumbersome at this time. Therefore, City staff costs were left untouched within the Zones/Districts and instead each Zone/District’s budgeted transfer amount (prorated share of Arterial costs) was reduced by the applicable estimated City staff costs.

**Budget Referral # 18-15:** Library Extra Hours Funding - Provide additional information regarding ADP #18-1 and the need and costs for Library Extra Hours Funding.

**Response:** In early May, the County Librarian responded to the question about the significant increase in costs for extra library hours for FY 2017/18 over FY 2016/17 (which was greatly lower than FY 2015/16):

...the county library has taken significant steps to address an unsustainable level of staffing (72 vacancies) for most all of the community libraries. I am happy to report that the system-wide vacancy rate has been reduced by more than 50% and that all but one .5 FTE library clerk position at the Hercules Library has been filled. Of course positions filled by salaried and benefitted permanent employees will increase both the county library and city costs. Per your request, I am providing background information below and also an attached summary report of county library and city paid extra hours FY 2008/09 through FY 2017/18. (Inserted below)

|          |                              |   |
|----------|------------------------------|---|
| FY 08-09 | 40 hours plus 5 Sunday hours | \$43,643 (paid by city technology fund) |
| FY 09-10 | 40 hours plus 5 Sunday hours | \$41,924 (paid by city technology fund) |
| FY 10-11 | 40 hours plus 5 Sunday hours | \$68,259                                |
| FY 11-12 | 40 hours plus 5 Sunday hours | \$73,683                                |
| FY 12-13 | 40 hours (no Sundays)        | \$39,007                                |
| FY 13-14 | 40 hours (no Sundays)        | \$38,031                                |
| FY 14-15 | 40 hours (no Sunday)         | \$41,262                                |
| FY 15-16 | 40 hours (no Sundays)        | \$42,500                                |
| FY 16-17 | 40 hours (no Sundays)        | \$26,203                                |
| FY 17-18 | 40 hours (no Sundays)        | \$44,782                                |

Since FY 2010/11, the county library has funded the base 35 hours of library service at the Hercules Library. Prior to FY 2010/11, the county library funded a base of 29 hours per

week. Cities continue to have the option of funding extra hours of library service. The City of Hercules funded 5 extra hours plus Sunday hours from FY2008/09 to FY 2011/12 and 5 extra hours per week (no Sundays) for the last four fiscal years to benefit the community.

Another piece of information that may be helpful is that when the economic downturn that hit the county library budget in FY2009/10, the library dealt with the loss of tax revenue by drastically reducing materials acquisition, freezing many positions which reduced various programs and services, and cutting back on facility maintenance in order to retain the base 35 open hours paid by the county library. As revenues increase, the county library is restoring many of the programs, services and filling vacant positions.

Contributing factors to variances of annual cost estimates for extra hours:

- FY 2016/17 cost estimate was significantly lower than FY2015/16 and all fiscal
- years dating back to FY 2008/09
- Decision to hold open vacant permanent positions in FY 2015/16 and use of lower paid substitutes resulted in savings and lower FY 2016/17 cost estimate
- Entry level library manager replaced a higher salaried manager mid FY 2015/16 resulting in significant savings and lower FY 2016/17 cost estimate
- Decision to fill four (4) vacant positions and add new half-time clerk position in FY 2016/17 increases costs, but does not exceed FY 2016/17 cost estimate
- FY 2017/18 cost estimate based on all positions filled with county funding staffing level for 35 hours of service
- FY2017/18 cost estimate includes labor negotiated salary and benefits cost increases
- With one exception, the cost estimate for FY 2017/18 is in line with all cost estimates for the city since FY 2008/09

The County Library budget for FY 2017/18 was approved by the Board of Supervisors on May 9, 2017, at \$31.2 million which was an approximately 5% increase over the prior year.

**Budget Referral # 18-16:** Provide a more detailed explanation as to the increasing subsidy from the General Fund for Parks & Recreation services and what can be done to mitigate the increases.

**Response:** The Parks and Recreation Department is constantly working to control expenditures, increase revenue and ultimately minimize the gap between the two. In review of the Parks & Recreation budget for the past 3 years, the best indicator is to look at the actuals for each fiscal

year. While there is a varying level of subsidy from the General Fund for FY 2017-18, it has been less than what is projected in the Adopted Budget for each of these years.

Chart 1 is a revised summary chart for Parks & Recreation which corrects a summation error and shows the projected General Fund support for these programs is \$519,600.

| <b>CITY OF HERCULES</b>                          |                                     |                                      |                             |
|--|-------------------------------------|--------------------------------------|-----------------------------|
| <b>PROJECTED FINANCIAL PERFORMANCE OVERVIEW</b>  |                                     |                                      |                             |
| <b>JUNE 13, 2017</b>                             |                                     |                                      |                             |
| <b>FY 2017-18 PARKS AND RECREATION</b>           |                                     |                                      |                             |
| <b>Department</b>                                | <b>FY17/18<br/>Proposed Revenue</b> | <b>FY17/18<br/>Proposed Expenses</b> | <b>FY17/18<br/>Variance</b> |
| Administration                                   | 31,595                              | 2,039                                | 29,556                      |
| Facilities                                       | 212,000                             | 198,083                              | 13,917                      |
| Neighborhood Ctrs- Liability Insurance           | 35,000                              | -                                    | 35,000                      |
| Security Guards                                  | 12,000                              | -                                    | 12,000                      |
| Lupine DC  | 95,000                              | 87,882                               | 7,118                       |
| Ohlone DC  | -                                   | 72,466                               | (72,466)                    |
| Ohlone CC  | 115,000                             | 193,353                              | (78,353)                    |
| Hanna CC   | 155,000                             | 264,219                              | (109,219)                   |
| Lupine CC  | 135,000                             | 205,696                              | (70,696)                    |
| Rec Classes                                      | 75,000                              | 165,090                              | (90,090)                    |
| Senior   | 15,000                              | 65,475                               | (50,475)                    |
| Tiny Tots  | 205,000                             | 164,535                              | 40,465                      |
| Swim Center                                      | 250,000                             | 376,032                              | (126,032)                   |
| Sports   | 130,000                             | 122,053                              | 7,947                       |
| Teen   | -                                   | 23,503                               | (23,503)                    |
| Youth/Teen                                       | 110,000                             | 155,129                              | (45,129)                    |
| <b>TOTAL</b>                                     | <b>1,575,595</b>                    | <b>2,095,555</b>                     | <b>(519,960)</b>            |
| <b>** Library Revenue and Expenditures Below</b> |                                     |                                      |                             |
| <b>Library</b>                                   | <b>FY17/18<br/>Proposed Revenue</b> | <b>FY17/18<br/>Proposed Expenses</b> | <b>FY17/18<br/>Variance</b> |
| Revenue  | 14,000                              | -                                    | 14,000                      |
| Professional Service                             | -                                   | 26,500                               | (26,500)                    |
| Repair & Maintenance                             | -                                   | 3,500                                | (3,500)                     |
| Grounds Repair & Maintenance                     | -                                   | 5,000                                | (5,000)                     |
| HVAC   | -                                   | 5,000                                | (5,000)                     |
| Repair & Maintenance Service                     | -                                   | -                                    | -                           |
| Electricity                                      | -                                   | 27,500                               | (27,500)                    |
| Gas  | -                                   | 6,600                                | (6,600)                     |
| Interfund/Allocation                             | -                                   | 20,419                               | (20,419)                    |
| <b>TOTAL</b>                                     | <b>14,000</b>                       | <b>94,519</b>                        | <b>(80,519)</b>             |

Chart 2 is a Summary of the Parks and Recreation Revenues and Expenditures from FY 2014-15 to FY2016-17 (as of 06-13-17)

| Type  | Fund Descripti | Activity Basic Account Descriptio                         | Fiscal Year 2015 Values |                    | 2016               |                    | 2017               |                    | B2015 vs B2016   | B2016 vs B2017  |
|---|----------------|---|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|
|   |                |   | Sum of Budget Plan      | Sum of YTD Actuals | Sum of Budget Plan | Sum of YTD Actuals | Sum of Budget Plan | Sum of YTD Actuals |                  |                 |
| 1. REV  | GENERAL FUND   | CHARGES FOR SERVICES                                      | 1,720,500               | 1,604,294          | 1,615,700          | 1,538,541          | 1,564,942          | 1,350,480          | (104,600)        | (50,758)        |
|   |                | MISCELLANEOUS REVENUE                                     | 68,000                  | 39,519             | 68,000             | 84,340             | 53,250             | 32,374             | 0                | (14,750)        |
| <b>1. REV Total</b>                           |                |   | <b>1,788,500</b>        | <b>1,643,813</b>   | <b>1,683,700</b>   | <b>1,622,881</b>   | <b>1,618,192</b>   | <b>1,382,854</b>   | <b>(104,500)</b> | <b>(65,508)</b> |
| 2. EXP  | GENERAL FUND   | CAPITAL OUTLAY  | 0                       | 1,292              | 0                  | 0                  | 0                  | 0                  | 0                | 0               |
|   |                | INTERFUND/ALLOC/TRANSFERS                                 | 169,812                 | 142,659            | 169,212            | 151,936            | 165,371            | 124,778            | 0                | (2,841)         |
|   |                | OFFICE EXPENSES   | 127,179                 | 95,937             | 111,925            | 84,599             | 101,579            | 77,733             | (15,254)         | (10,946)        |
|   |                | OTHER EXPENSES  | (36,931)                | (19,319)           | (38,953)           | (13,412)           | 0                  | (26,525)           | (2,022)          | 38,953          |
|   |                | SALARIES AND BENEFITS                                     | 1,203,370               | 1,158,521          | 1,287,287          | 1,259,722          | 1,365,679          | 1,108,094          | 83,917           | 78,362          |
|   |                | SERVICES  | 520,148                 | 447,926            | 544,939            | 478,815            | 745,537            | 223,091            | 24,791           | 200,598         |
| <b>2. EXP Total</b>                           |                |   | <b>1,982,978</b>        | <b>1,827,015</b>   | <b>2,074,410</b>   | <b>1,961,660</b>   | <b>2,379,166</b>   | <b>1,507,173</b>   | <b>91,432</b>    | <b>304,756</b>  |
| Adjustments to Services                       |                |   |                         |                    |                    |                    | 745,537            |                    |                  |                 |
| Parks & Rec                                   |                | Parks & Rec Facilities Improvements [One-Time]            |                         |                    |                    |                    | 50,000             |                    |                  |                 |
| Parks & Rec                                   |                | 17-7 Basketball court                                     |                         |                    |                    |                    | 22,000             |                    |                  |                 |
| Parks & Rec                                   |                | 17-8 Restroom Facility in Duck Pond Park                  |                         |                    |                    |                    | 150,000            |                    |                  |                 |
| Parks & Rec                                   |                | 17-10 Youth Program - Movie night, free swim lesson, tent |                         |                    |                    |                    | 10,000             |                    |                  |                 |
| <b>Total Decision Packages</b>                |                |   |                         |                    |                    |                    | <b>232,000</b>     |                    |                  |                 |
| Adjusted Services                             |                |   | 520,148                 | 447,926            | 544,939            | 478,815            | 513,537            | 223,091            | 24,791           | (31,402)        |
| <b>2. EXP TOTAL WITHOUT DECISION PACKAGES</b> |                |   | <b>1,982,978</b>        | <b>1,827,015</b>   | <b>2,074,410</b>   | <b>1,961,660</b>   | <b>2,147,166</b>   | <b>1,507,173</b>   | <b>91,432</b>    | <b>72,756</b>   |
| <b>NET OF REVENUES AND EXPENDITURES</b>       |                |   | <b>(194,478)</b>        | <b>(183,202)</b>   | <b>(390,710)</b>   | <b>(338,780)</b>   | <b>(528,974)</b>   | <b>(124,319)</b>   |                  |                 |

The deficit has been increasing over the last three years from a low point. The main factors are declining revenues with budgeted revenues since FY 2014/15 having declined from \$1,750,500, excluding library revenue of \$38,000, to the proposed \$1,575,595 or accounting for \$174,905 of the net increase. As illustrated in the Chart 2, actual revenues have come in lower than budgeted over this period, hence the lower amounts budgeted in the subsequent year. This despite some fees being raised in each of these years.

The second component of the increasing gap between revenues and expenses is due to increasing labor costs. Many of the Parks & Recreation programs rely on staff who are paid minimum wage. The State of California has mandated an on-going increase in minimum wage and the change in FY 2015/16 was an 11% increase, and for FY 2016/17 it was a 5% increase. It will be 4.7% increase for FY 2017/18. In addition, regular full-time and part-time employees paid above minimum wage have also had some compensation increases. One time retention payments were 5% and 7.62% of pay in fiscal years 2015/16 and 2016/17 respectively. In addition, a 5% COLA was provided in FY 2016/17. This resulted in Salaries and Benefits, increasing from the \$1,203,370 budgeted in FY 2014/15 to \$1,365,679 in 2016/17, or a \$162,309 bump. The proposed budget for FY 2017/18 also anticipates a level of labor and benefit cost increases.

Some of the ways Parks & Recreation intend to increase revenue in the coming year is through the re-branding of a few programs like the Morning Care, and Child Care programs by turning them into license exempt programs called the "The Breakfast Club at the SPOT" and "Kaleidoscope Kidz, a recreational after school program"; expand programs that are doing well (i.e. adding an additional class to Tiny Tots), adding additional sports to try to recapture some of

the youth sports revenue, and by creating new complimentary programs that will help reduce cost, and increase revenue, including an expanded array of summer day camp options program, field trips, senior trips, Fall and Spring Swim Lessons, more youth and adult sports.

**Budget Referral # 18-17:** What are the current City Council stipends and what parameters control those possibly being adjusted.

**Response:** The City Council stipend is currently \$831.60 a month. This has not been increased since 2009 with that amount having gone into effect in 2010. State law permits the Council stipend to be adjusted by no more than 5% a year though only effective when new terms start for Council Members. As such, if the City Council were to enact a change it would be for those Council Members whose terms would start in December 2018. The maximum annual salary for City Council Members as of December 2016 would now be \$1,170.14 if it had been increased to the maximum each year as permitted by law. The City Council could consider an adjustment to the stipend which is less than the maximum like as a cost of living increase such as that which may be provided to employees this year. For example, assuming the December 2015 to December 2016 consumer price index change for the Bay Area of 3.5%, is proposed as the change factor, the current stipend amount of \$831.60 per month would be increased to \$873.18 per month.

**Budget Referral # 18-18:** Provide an updated projection the estimated ending fund balance for FY 2016/17 including any carryover projects or activities which may reduce what may be available.

**Response:** The FY16-17 Year End Estimate and the FY16-17 Carryforwards for the General Fund are detailed in the following charts:

| General Fund                               | FY 16-17 Year End Estimate |
|--|----------------------------|
| General Fund YE Revenue (Estimated)        | \$ 15,117,391              |
| General Fund YE Expenditures (Estimated)   | \$ 12,940,842              |
| Net of YE Rev and Expenditures (Estimated) | \$ 2,176,549               |
| FY16-17 Carry Forwards                     | (\$821,680)                |
| Year End Balance (Estimated)               | \$ 1,354,869               |

| <b>FY16-17 Carry Forwards Detail</b>                         | <b>Amount</b> |
|--|---------------|
| DESIGNATION FOR REUSABLE BAGS                                | \$ 19,000     |
| DP16-1 RECORDS MANAGEMENT                                    | \$ 50,000     |
| DP02 PARKS & REC FACILITIES IMPROVEMENT                      | \$ 20,000     |
| DP05 ENGINEERING INTERN                                      | \$ 15,000     |
| DP09 FORMER HMU LIGHTING EXCHANGE                            | \$ 150,930    |
| DP11 GENERAL PLAN CIRCULATION ELEMENT UPDATE                 | \$ 78,000     |
| DP13 FRANCHISE FEE/UUT AUDITS                                | \$ 40,000     |
| DP14 COMMUNITY DEVELOPMENT INTERN                            | \$ 15,000     |
| DP15 PARKING ENFORCEMENT OFFICER                             | \$ 19,750     |
| DP16 FUNDING FOR MODULAR BUILDING REPLACEMENT                | \$ 10,000     |
| ADP01 HAZARD MITIGATION PLAN AND CLIMATE ADAPTATION STRATEGY | \$ 40,000     |
| ADP04 INVESTMENT IN STREET MAINTENANCE                       | \$ 150,000    |
| ADP05 REINSTATEMENT OF MINIMAL CODE ENFORCEMENT PROGRAM      | \$ 50,000     |
| BR17-08 RESTROOM FACILITY IN DUCK POND PARK                  | \$ 139,000    |
| BR17-17 GRAFFITI PILOT PROG                                  | \$ 25,000     |
| TOTAL FY16-17 Carry Forwards                                 | \$ 821,680    |

**Budget Referral # 18-19:** Provide more detailed information on available fund balance in Landscape & Lighting Assessment District 82-3 Citywide.

**Response:** A Citywide component is included in each of the City's five Landscape & Lighting Assessment Districts. In District 83-2, that is Zone 10. However, there is a city-wide component in the other four Districts – Victoria by the Bay, Hercules Village, Baywood, and Bayside. Each of the city-wide component fund balances above operating reserves could be available for capital projects in any of the City's parks and open space areas to the extent that any capital reserve goals are being met. Attached is a table which summarizes the FY 2017/18 fund balance status for all of the Districts. It is important to note, that as part of Citywide Landscape & Lighting Assessment District 83-2, a portion of the Zone 10 available fund balance covers the deficits and serves as the operating reserves for those Zones where there are none or that are not fully funded. As such, the available fund balance in Zone 10 is reduced by \$305,000 from what is shown as a result. The available fund balances for all of the Districts' citywide components already reflect \$500,000 in total budgeted capital improvements.

The table below provides how much additional fund balance above the operating reserves may be available for citywide related capital projects:

| District            | Amount            |
|---------------------|-------------------|
| 83-2, Zone 10       | \$ 168,212        |
| Victoria by the Bay | \$ 42,034         |
| Hercules Village    | \$ 11,295         |
| Baywood             | \$ 3,770          |
| Bayside             | \$ 27,695         |
| <b>Total</b>        | <b>\$ 253,006</b> |

| Fund | Description            | Zones            | Beg Fund Balance    | Operating Income    | Operating Expense   | Net Operating Cost  | Required Operating Reserves | Available Ending Fund Balance |
|------|------------------------|------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|-------------------------------|
| 220  | CITYWIDE L&L DIST 83-2 | Zone 1           | 15,593.15           | 47,878.62           | 63,552.70           | (15,674.08)         | 31,776.35                   | (31,857.28)                   |
|      |                        | Zone 2           | 66,989.59           | 72,803.32           | 62,739.20           | 10,064.12           | 31,369.60                   | 45,684.11                     |
|      |                        | Zone 3 & 4       | 100,468.54          | 65,996.16           | 71,201.49           | (5,205.33)          | 35,600.74                   | 59,662.47                     |
|      |                        | Zone 5A          | 183,982.63          | 77,771.04           | 62,006.82           | 15,764.22           | 31,003.41                   | 168,743.44                    |
|      |                        | Zone 5B          | 81,264.85           | 43,335.27           | 17,905.51           | 25,429.76           | 8,952.75                    | 97,741.86                     |
|      |                        | Zone 5C          | (17,853.98)         | 12,991.85           | 11,205.63           | 1,786.22            | 5,602.82                    | (21,670.58)                   |
|      |                        | Zone 6           | (85,363.56)         | 22,085.21           | 48,505.03           | (26,419.82)         | 24,252.51                   | (136,035.89)                  |
|      |                        | Zone 7           | 127,592.53          | 68,759.32           | 59,754.32           | 9,005.00            | 29,877.16                   | 106,720.37                    |
|      |                        | Zone 8           | 168,399.60          | 167,129.98          | 134,430.85          | 32,699.13           | 67,215.42                   | 133,883.31                    |
|      |                        | Zone 9           | (93,890.23)         | 71,473.03           | 62,071.70           | 9,401.33            | 31,035.85                   | (115,524.75)                  |
|      |                        | Zone 10          | 1,109,125.50        | 788,423.58          | 1,082,553.30        | (294,129.72)        | 341,783.58                  | 473,212.20                    |
|      | <b>Total</b>           |                  | <b>1,656,308.62</b> | <b>1,438,647.38</b> | <b>1,675,926.55</b> | <b>(237,279.17)</b> | <b>638,470.19</b>           | <b>780,559.26</b>             |
| 221  | VICTORIA BY THE BAY    | Victoria         | 179,409.48          | 416,817.12          | 378,969.10          | 37,848.02           | 189,484.57                  | 27,772.93                     |
|      |                        | Citywide         | 136,736.13          | 106,752.59          | 134,302.68          | (27,550.09)         | 67,151.34                   | 42,034.70                     |
|      |                        | <b>Total</b>     | <b>316,145.61</b>   | <b>523,569.71</b>   | <b>513,271.78</b>   | <b>10,297.93</b>    | <b>256,635.91</b>           | <b>69,807.63</b>              |
| 222  | HERCULES VILLAGE L&L   | Hercules Village | 208,366.92          | 143,283.53          | 138,584.02          | 4,699.51            | 69,292.01                   | 143,774.42                    |
|      |                        | Citywide         | 36,743.93           | 28,686.70           | 36,090.00           | (7,403.30)          | 18,045.00                   | 11,295.63                     |
|      |                        | <b>Total</b>     | <b>245,110.85</b>   | <b>171,970.23</b>   | <b>174,674.02</b>   | <b>(2,703.79)</b>   | <b>87,337.01</b>            | <b>155,070.05</b>             |
| 223  | BAYWOOD ASSESS 04-1    | Baywood          | 55,152.68           | 123,902.13          | 110,287.76          | 13,614.37           | 55,143.88                   | 13,623.17                     |
|      |                        | Citywide         | 12,264.44           | 9,574.95            | 12,046.19           | (2,471.24)          | 6,023.09                    | 3,770.11                      |
|      |                        | <b>Total</b>     | <b>67,417.12</b>    | <b>133,477.08</b>   | <b>122,333.95</b>   | <b>11,143.13</b>    | <b>61,166.97</b>            | <b>17,393.28</b>              |
| 224  | BAYSIDE ASSESS DIST    | Bayside          | (5,770.21)          | 116,154.94          | 57,225.46           | 58,929.48           | 28,612.73                   | 24,546.54                     |
|      |                        | Citywide         | 75,274.01           | 63,323.20           | 73,934.39           | (10,611.19)         | 36,967.19                   | 27,695.63                     |
|      |                        | <b>Total</b>     | <b>69,503.80</b>    | <b>179,478.14</b>   | <b>131,159.85</b>   | <b>48,318.29</b>    | <b>65,579.92</b>            | <b>52,242.17</b>              |

## ACKNOWLEDGEMENTS

We greatly appreciate the dedication of all City employees for their contribution towards providing quality services to Hercules citizens. We would also like to acknowledge those who assisted in developing the FY 2017-18 Operating and Capital Budget. A special thanks goes to the members of the **Finance Commission** for their advice and input in developing the FY 2017-18 First Look Budgets leading to the final budget for FY2017-18. Also, the collaborative efforts of the City's executive staff members and representatives of the City employee organizations greatly contributed to this year's successful budget process in addressing the fiscal challenges the City faces.

### **City of Hercules Executive Staff Members**

David Biggs, City Manager  
Bill Goswick, Police Chief  
Annie To, Finance Director  
Lori Martin, Administrative Services Director/City Clerk  
Mike Roberts, Public Works Director  
Holly Smyth, Planning Director  
Christopher Roke, Parks and Recreation Director

### **Finance Department Staff**

Deysi Ortega, Senior Accountant  
Amanda Gutierrez, Accountant

### **Administrative Services and Human Resources Department Staff**

Faye Flores, Information Systems Administrator  
Mirene Benitez, Human Resource Specialist

### **Public Works Department Staff**

Jeff Brown, Public Works Superintendent  
Jose Pacheco, Associate Engineer

**BUDGET BALANCING SPREADSHEET  
FY 2017-18 (06-22-17)**

|   | TOTAL            | ON-GOING       | ONE-TIME         |
|---|------------------|----------------|------------------|
| <b>Estimated Beginning Working Cash July 1, 2017 General Fund and Fiscal Neutrality Fund</b>    |                  |                |                  |
| General Fund Working Cash   | 3,809,195        |                |                  |
| Fiscal Neutrality Fund Working Cash   | 2,171,733        |                |                  |
| <b>Estimated Beginning Working Cash July 1, 2016 General Fund and Fiscal Neutrality</b>         | <b>5,980,928</b> |                |                  |
| Reserved by City Council June 2014 (Earthquake Insurance Deductible)                            | (500,000)        |                |                  |
| Balance in Fiscal Neutrality Reserve  | (2,171,733)      |                |                  |
| Designation for Capital Projects (FY 15/16 & FY 16/17)  | (350,000)        |                |                  |
| Designation for Restricted Planning Funds (through FY 2016/17)                                  | (550,371)        |                |                  |
| Designation for Reuseable Bags (remaining)  | (19,000)         |                |                  |
| Designation for State Grant Funded Officers (FY 2018/19)  | (200,000)        |                |                  |
| <i>Designations for Prior Year Decision Packages</i>  |                  |                |                  |
| DP 16-1 Records Management  | (50,000)         |                |                  |
| DP 16-9 Cost Allocation Model   | (40,000)         |                |                  |
| DP 17-9 Former HMU Customer Light Exchange  | (150,930)        |                |                  |
| DP 17-13 Franchise Fee/UUT Audits   | (40,000)         |                |                  |
| ADP 17-1 Hazard Mitigation Plan Update  | (40,000)         |                |                  |
| ADP 17-4 Investment in Street Maintenance (remaining balance for construction)                  | (150,000)        |                |                  |
| BR 17-7 Basketball Court (remaining balance for construction)                                   | (18,000)         |                |                  |
| BR 17-8 Restroom Facility in Duck Pond Park (remaining balance for construction)                | (121,000)        |                |                  |
| <b>Estimated Beginning Available Working Cash July 1, 2017 before Addendums and Corrections</b> | <b>1,579,894</b> |                |                  |
| None  |                  |                |                  |
| <b>Estimated Beginning Available Working Cash July 1, 2017 after Addendums and Corrections</b>  | <b>1,579,894</b> |                |                  |
| Add: Revenue before Addendums and Corrections   | 14,522,646       |                |                  |
| Correction for the Garbage Revenue  | (180,000)        |                |                  |
| Add: Revenue After Addendums and Corrections  | 14,342,646       |                |                  |
| On-Going:   |                  | 14,342,646     |                  |
| One-Time:   |                  |                |                  |
| Subtract: Expense before Addendums and Corrections  | 13,668,066       |                |                  |
| Subtract: Expense After Addendums and Corrections   | 13,668,066       |                |                  |
| On-Going  |                  | 13,668,066     |                  |
| One-Time:   |                  |                |                  |
| Surplus/(Deficit)   | 674,580          | 674,580        |                  |
| <b>Subtotal: Estimated Available Working Cash Before Decision Packages June 30, 2017</b>        | <b>2,254,474</b> | <b>674,580</b> | <b>1,579,894</b> |
| <b>Recommended Decision Packages</b>  |                  |                |                  |
| 1. Finance Part Time Staffing   | 40,000           | 40,000         |                  |
| 2. Police Department Over Hire  | 65,000           | 65,000         |                  |
| 3. Golf Club Fund Youth Activities [One-Time] Increased Exp \$10,000; Increased Rev \$10,000    | 0                |                |                  |
| 4. CAD/RMS/Dispatch Contract  | (20,000)         | (20,000)       |                  |
| 5. Employee Concession Mitigation & Labor Agreements [On-going and One-Time]                    | 531,426          | 341,898        | 189,528          |
| 6. Comprehensive Class & Comp Study [One-Time]  | 60,000           |                |                  |
| 7. Ohlone & Foxboro Community Center Upgrades [One-Time]  | 20,000           |                | 20,000           |
| 8. Community Center Gym Floor Covers [One-Time]   | 14,000           |                | 14,000           |
| 9. Maintenance Worker II - Lead Designation   | 2,000            | 2,000          |                  |
| 10. Implement Citywide Cash Receipt System & Replacing "Click2Gov" [One-Time]                   | 50,000           |                | 50,000           |
| 11. Contract for Business License Services  | 12,000           | 12,000         |                  |
| 12. Navline Financial System Enhancement [One-Time]   | 0                |                |                  |
| 13. Update Traffic Impact Fee Nexus Study/Circulation Element Update Impl [One-Time]            | 37,750           |                | 37,750           |
| 14. Pool Cover Replacement [One-Time]   | 21,000           |                | 21,000           |
| <b>General Fund Operating Budget Alternate Decision Packages</b>                                |                  |                |                  |
| 1. Library Extra Hours Funding  | 31,782           |                | 31,782           |
| 2. Investment in Street Maintenance   |                  |                |                  |
| 3. Pension IRS Section 115 Trust Annual Contribution as a Percentage of Payroll                 |                  |                |                  |
| <b>General Fund Balance Decision Packages</b>   |                  |                |                  |
| 1. Capital Project Designation  | 100,000          |                | 100,000          |
| 2. Reserve For Restricted Planning Funds (Increase)   | 60,797           |                | 60,797           |
| 3. OPEB Trust Contribution  | 50,000           |                | 50,000           |
| 4. Pension IRS Section 115 Trust  | 500,000          | 150,000        | 350,000          |
| 5. New Roof for Community/Swim Center   | 200,000          |                | 200,000          |
| 6. Purchase & Install New Aerator Fountains in Refugio Lake (to be funded from Citywide LLAD)   | 0                |                | 0                |
| 7. Dredge Refugio Lake (to be funded from Citywide LLAD)  | 0                |                | 0                |
| 8. Repair Leaks & Paint Exterior Walls of City Hall   | 75,000           |                | 75,000           |
| 9. One-Time Dispatch Costs  | 54,100           |                | 54,100           |
| Total: Decision Packages  | 1,904,855        | 590,898        | 1,313,957        |
| <b>Budget Referrals</b>   |                  |                |                  |
| BR #18-1 - Council Benefits - Future discussion   | 44,000           | 44,000         | 0                |
| BR #18-17 - Council Stipend CPI Adjustment  | 0                |                | 0                |
| BR #18-7 - Addition to Fiscal Neutrality Fund   | 123,683          |                | 123,683          |
| BR #18-13 - Digital Display Sign - Future discussion  | 0                |                | 0                |
| BR #18-5 - Street Signs   | 35,000           |                | 35,000           |
| Total: Budget Referrals   | 202,683          | 44,000         | 158,683          |
| Surplus/(Deficit) After Decision Packages/Budget Referrals                                      | 146,936          | 39,682         | 107,254          |
| <b>Estimated Available Working Cash After Decision Packages/Budget Referrals June 30, 2018</b>  | <b>146,936</b>   | <b>83,682</b>  | <b>107,254</b>   |



**CITY OF HERCULES - PROPOSED FY17-18 BUDGET (06-27-2017)**  
**FROM FY15-16 TO FY 17-18**  
**GENERAL FUND EXPENDITURES DETAIL - BUDGET BALANCING SPREADSHEET**

| Fund | Fund Description | ASSUMPTIONS/COMMENTS      | Account Description   | Department Description | Account            | FY 2017-18 BUDGET PLAN |
|------|------------------|---------------------------|---|------------------------|--------------------|------------------------|
| 100  | GENERAL FUND     | CARRYFORWARD FROM FY16-17 | ADP17-01 HAZARD MITIGATION PLAN AND CLIMATE ADAPTATION STRATEGY | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 40,000                 |
|      |                  |                           | ADP17-04 INVESTMENT IN STREET MAINTENANCE                       | NON-DEPARTMENTAL       | 100-5432-642.05-20 | 150,000                |
|      |                  |                           | ADP17-05 REINSTATEMENT OF MINIMAL CODE ENFORCEMENT PROGRAM      | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 50,000                 |
|      |                  |                           | ADP17-07 BASKETBALL COURT                                       | NON-DEPARTMENTAL       | 100-0000-643.20-00 | 18,000                 |
|      |                  |                           | BR17-08 RESTROOM FACILITY IN DUCK POND PARK                     | NON-DEPARTMENTAL       | 100-0000-643.20-00 | 121,000                |
|      |                  |                           | BR17-17 GRAFFETTI PILOT PROG                                    | NON-DEPARTMENTAL       | 100-0000-643.20-00 | 25,000                 |
|      |                  |                           | DESIGNATION FOR REUSABLE BAGS                                   | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 19,000                 |
|      |                  |                           | DP16-01 RECORDS MGMT  | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 50,000                 |
|      |                  |                           | DP16-02 PARKS & REC FACILITIES IMPROV.                          | NON-DEPARTMENTAL       | 100-0000-643.20-00 | 20,000                 |
|      |                  |                           | DP16-05 ENGINEERING INTERN                                      | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 15,000                 |
|      |                  |                           | DP16-09 COST ALLOCATION MODEL                                   | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 40,000                 |
|      |                  |                           | DP16-09 FORMER HIMU LIGHTING EXCHANGE                           | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 150,930                |
|      |                  |                           | DP16-11 GENERAL PLAN CIRCULATION ELEMENT UPDATE                 | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 78,000                 |
|      |                  |                           | DP16-13 FRANCHISE FEE/UIT AUDITS                                | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 40,000                 |
|      |                  |                           | DP16-14 COMMUNITY DEVELOPMENT INTERN                            | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 40,000                 |
|      |                  |                           | DP16-15 PARKING ENFORCEMENT OFFICER                             | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 15,000                 |
|      |                  |                           | DP16-16 FUNDING FOR MODULAR BUILDING REPLACEMENT                | NON-DEPARTMENTAL       | 100-0000-643.20-00 | 19,750                 |
|      |                  |                           |   | NON-DEPARTMENTAL       | 100-0000-643.20-00 | 10,000                 |
|      |                  |                           | <b>CARRYFORWARD FROM FY16-17 Sum</b>                            |                        |                    | <b>861,680</b>         |
|      |                  |                           | <b>EMPLOYEE CONCESSION MITIGATION - ONE TIME</b>                |                        |                    |                        |
|      |                  |                           | RETENTION PAYMENT   | FINANCE                | 100-4625-601.46-00 | 11,328                 |
|      |                  |                           |   | PUBLIC SAFETY          | 100-5160-601.46-00 | 30,541                 |
|      |                  |                           |   |                        | 100-5164-601.46-00 | 92,920                 |
|      |                  |                           |   | PUBLIC WORKS           | 100-5432-601.46-00 | 270                    |
|      |                  |                           |   | CITY CLERK             | 100-4420-601.46-00 | 3,670                  |
|      |                  |                           |   |                        | 100-4423-601.46-00 | 973                    |
|      |                  |                           |   |                        | 100-4424-601.46-00 | 158                    |
|      |                  |                           |   | PERSONNEL              | 100-4520-601.46-00 | 2,976                  |
|      |                  |                           |   | COMMUNITY DEVELOPMENT  | 100-5235-601.46-00 | 7,047                  |
|      |                  |                           |   |                        | 100-5238-601.46-00 | 2,019                  |
|      |                  |                           |   | PARKS & REC            | 100-5512-601.46-00 | 1,327                  |
|      |                  |                           |   |                        | 100-5513-601.46-00 | 11,376                 |
|      |                  |                           |   |                        | 100-5516-601.46-00 | 3,530                  |
|      |                  |                           |   |                        | 100-5517-601.46-00 | 1,997                  |
|      |                  |                           |   |                        | 100-5518-601.46-00 | 3,120                  |
|      |                  |                           |   |                        | 100-5520-601.46-00 | 995                    |
|      |                  |                           |   |                        | 100-5524-601.46-00 | 1,790                  |
|      |                  |                           |   |                        | 100-5536-601.46-00 | 929                    |
|      |                  |                           |   |                        | 100-5538-601.46-00 | 1,182                  |
|      |                  |                           |   |                        | 100-5540-601.46-00 | 150                    |
|      |                  |                           |   |                        | 100-5543-601.46-00 | 2,795                  |
|      |                  |                           |   |                        | 100-5514-601.46-00 | 237                    |
|      |                  |                           |   |                        |                    | <b>182,791</b>         |
|      |                  |                           | <b>EMPLOYEE CONCESSION MITIGATION - ONE TIME Sum</b>            |                        |                    |                        |
|      |                  |                           | <b>FY17-18 BUDGET BALANCING SPREADSHEET - ONE TIME</b>          |                        |                    |                        |
|      |                  |                           | ADP18-01 LIBRARY EXTRA HOURS                                    | LIBRARY                | 100-5501-611.90-00 | 31,782                 |
|      |                  |                           | ADP18-03 OPEB TRUST CONTRIB                                     | NON-DEPARTMENTAL       | 100-0000-690.51-10 | 50,000                 |
|      |                  |                           | ADP18-04 PENSION IRS SECTION 115 TRUST                          | NON-DEPARTMENTAL       | 100-0000-690.51-10 | 350,000                |
|      |                  |                           | ADP18-05 NEW ROOF FOR COM/SWIM CENTER                           | NON-DEPARTMENTAL       | 100-0000-643.20-00 | 200,000                |
|      |                  |                           | ADP18-08 REPAIR LEAKS & PAINT EXT WALLS                         | NON-DEPARTMENTAL       | 100-0000-643.20-00 | 75,000                 |

| Fund | Fund Description | ASSUMPTIONS/COMMENTS                            | Account Description  | Department Description | Account            | FY 2017-18 BUDGET PLAN |
|------|------------------|---|--|------------------------|--------------------|------------------------|
| 100  | GENERAL FUND     | FY17-18 BUDGET BALANCING SPREADSHEET - ONE TIME | ADP18-09 ONETIME DISPATCH COSTS                            | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 54,100                 |
|      |                  |   | BR18-05 STREET SIGNS                                       | NON-DEPARTMENTAL       | 100-0000-643.20-00 | 35,000                 |
|      |                  |   | BR18-07 ADD TO FISCAL NEUTRALITY FUND                      | NON-DEPARTMENTAL       | 100-9999-690.40-10 | 123,683                |
|      |                  |   | DP18-06 CLASS & COMP STUDY                                 | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 60,000                 |
|      |                  |   | DP18-07 OHLONE & FOXBORO UPGRADES                          | NON-DEPARTMENTAL       | 100-0000-643.20-00 | 20,000                 |
|      |                  |   | DP18-08 COM CENTER GYM FLOOR COVERS                        | NON-DEPARTMENTAL       | 100-0000-643.20-00 | 14,000                 |
|      |                  |   | DP18-10 IMPLEMENT CITYWIDE CASH RECEIPT                    | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 50,000                 |
|      |                  |   | DP18-13 UPDATE TRAFFIC IMPACT FEE NEXUS STUDY              | NON-DEPARTMENTAL       | 100-0000-611.90-00 | 37,750                 |
|      |                  |   | DP18-14 POOL COVER REPLACEMENT                             | NON-DEPARTMENTAL       | 100-0000-643.20-00 | 21,000                 |
|      |                  |   | <b>FY17-18 BUDGET BALANCING SPREADSHEET - ONE TIME Sum</b> |                        |                    | <b>1,122,315</b>       |
|      |                  |   | <b>FY17-18 BUDGET BALANCING SPREADSHEET - ON GOING</b>     |                        |                    | <b>2,000</b>           |
|      |                  |   | ACTING/INCENTIVE PAY                                       | PUBLIC WORKS           | 100-5432-601.44-00 | 2,000                  |
|      |                  |   | DP18-04 PENSION IRS 115 TRUST                              | NON-DEPARTMENTAL       | 100-0000-690.51-10 | 150,000                |
|      |                  |   | FINANCIAL SERVICES   | FINANCE                | 100-4625-611.60-00 | 12,000                 |
|      |                  |   | HEALTH INSURANCE   | CITY COUNCIL           | 100-4010-606.40-00 | 44,000                 |
|      |                  |   | OTHER GOVT AGENCY CHARGES                                  | PUBLIC SAFETY          | 100-5160-618.20-00 | (20,000)               |
|      |                  |   | REGULAR  | PUBLIC SAFETY          | 100-5164-601.10-00 | 65,000                 |
|      |                  |   | TEMPORARY PART-TIME  | FINANCE                | 100-4625-601.13-00 | 40,000                 |
|      |                  |   | <b>FY17-18 BUDGET BALANCING SPREADSHEET - ON GOING Sum</b> |                        |                    | <b>293,000</b>         |
|      |                  |   | <b>EMPLOYEE CONCESSION MITIGATION - ON GOING</b>           |                        |                    | <b>7,221</b>           |
|      |                  |   | EMPLOYER 457 MATCH   | FINANCE                | 100-4625-606.25-00 | 7,221                  |
|      |                  |   |  | PUBLIC SAFETY          | 100-5160-606.25-00 | 11,516                 |
|      |                  |   |  | CITY CLERK             | 100-4424-606.25-00 | 330                    |
|      |                  |   |  | PERSONNEL              | 100-4520-606.25-00 | 770                    |
|      |                  |   |  | COMMUNITY DEVELOPMENT  | 100-5235-606.25-00 | 7,721                  |
|      |                  |   |  |                        | 100-5238-606.25-00 | 1,135                  |
|      |                  |   |  | CITY MANAGER           | 100-4115-606.25-00 | 4,400                  |
|      |                  |   | SALARY INCREASE & COLA                                     | FINANCE                | 100-4625-601.46-00 | 19,554                 |
|      |                  |   |  | PUBLIC SAFETY          | 100-5160-601.46-00 | 52,722                 |
|      |                  |   |  | PUBLIC WORKS           | 100-5164-601.46-00 | 160,404                |
|      |                  |   |  | CITY CLERK             | 100-5432-601.46-00 | 466                    |
|      |                  |   |  |                        | 100-4420-601.46-00 | 6,335                  |
|      |                  |   |  |                        | 100-4423-601.46-00 | 1,680                  |
|      |                  |   |  |                        | 100-4424-601.46-00 | 273                    |
|      |                  |   |  | PERSONNEL              | 100-4520-601.46-00 | 5,137                  |
|      |                  |   |  | COMMUNITY DEVELOPMENT  | 100-5235-601.46-00 | 12,164                 |
|      |                  |   |  | PARKS & REC            | 100-5238-601.46-00 | 3,486                  |
|      |                  |   |  |                        | 100-5512-601.46-00 | 2,291                  |
|      |                  |   |  |                        | 100-5513-601.46-00 | 19,637                 |
|      |                  |   |  |                        | 100-5516-601.46-00 | 6,094                  |
|      |                  |   |  |                        | 100-5517-601.46-00 | 3,447                  |
|      |                  |   |  |                        | 100-5518-601.46-00 | 5,387                  |
|      |                  |   |  |                        | 100-5520-601.46-00 | 1,718                  |
|      |                  |   |  |                        | 100-5524-601.46-00 | 3,089                  |
|      |                  |   |  |                        | 100-5528-601.46-00 | 2,522                  |
|      |                  |   |  |                        | 100-5536-601.46-00 | 1,603                  |
|      |                  |   |  |                        | 100-5538-601.46-00 | 2,041                  |
|      |                  |   |  |                        | 100-5540-601.46-00 | 260                    |
|      |                  |   |  |                        | 100-5543-601.46-00 | 4,825                  |
|      |                  |   |  |                        | 100-5514-601.46-00 | 410                    |
|      |                  |   | <b>EMPLOYEE CONCESSION MITIGATION - ON GOING Sum</b>       |                        |                    | <b>348,636</b>         |
|      |                  |   | <b>GENERAL FUND TOTAL</b>                                  |                        |                    | <b>2,808,422</b>       |

| Fund | Fund Description | ASSUMPTIONS/COMMENTS | Account Description | Department Description | Account | FY 2017-18 BUDGET PLAN |
|------|------------------|----------------------|---------------------|------------------------|---------|------------------------|
|------|------------------|----------------------|---------------------|------------------------|---------|------------------------|

**FY17-18 CHANGES IN REVENUE FROM BUDGET BALANCING SPREADSHEET**

|     |                   |                                      |   |  |                    |         |
|-----|-------------------|--------------------------------------|---|--|--------------------|---------|
| 100 | GENERAL FUND      | FY17-18 BUDGET BALANCING SPREADSHEET | GOLF COURSE FUND TRANSFER TO GENERAL FUND       |  | 100-0000-490-73-00 | 10,000  |
| 401 | FISCAL NEUTRALITY | FY17-18 BUDGET BALANCING SPREADSHEET | GENERAL FUND TRANSFER TO FISCAL NEUTRALITY FUND |  | 401-0000-490.10-00 | 123,683 |
| 511 | GASB 45           | FY17-18 BUDGET BALANCING SPREADSHEET | GENERAL FUND TRANSFER TO GASB 45 FUND           |  | 511-0000-490-10-00 | 550,000 |

## GOVERNING STRUCTURE AND BASIS OF BUDGETING

The City of Hercules is a municipality incorporated in 1900 under provisions of the Constitution of the State of California. The City operates under a Council Manager general law form of government and is governed by a council of five elected members with staggered four-year terms. Additionally, City Council members act as the board of directors of the Hercules Public Financing Authority (PFA).

## BASIS OF BUDGET AND FUND STRUCTURE

Local governments account for revenues and expenditures through separate funds such as General, Special Revenue, Enterprise, Internal Service and Fiduciary funds. The accounts of the City of Hercules are organized on the basis of funds, each of which is considered a separate financial entity. Each fund is comprised of a set of self-balancing accounts for its revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into generic fund types and fund categories as follows:

### Governmental Funds

- **General Fund:** The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.
- **Capital Projects Funds:** The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust / Agency Funds).
- **Debt Service Funds:** Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
- **Internal Service Funds:** Internal Services Funds are a type of proprietary fund used to report any activity that provides goods and services on a cost reimbursement basis to other City funds and departments of the primary government and its component units.
- **Trust / Agency Funds:** Trust Funds are used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

### Business-Type Funds

**Enterprise Funds:** Enterprise Funds are used to account for operations:

(a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the full costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred is appropriate for capital maintenance, management control or accountability. Because enterprise funds use the full-accrual basis of accounting under FASB, all long-term debt liabilities and debt service payments are recorded within the enterprise fund itself. For tracking convenience, a separate fund for enterprise debt service payments is shown on the following table although all transactions are reported together within an enterprise fund's financial statements. City budgets contain three major categories - operating, capital and debt. The table on the following page lists the City's funds and the categories in which a fund's financial transactions contain.

### HERCULES FINANCIAL REPORTING FUND STRUCTURE

| Fund<br>By Category Order and GL Fund #       | Operating | Capital | Debt |
|---|-----------|---------|------|
| <b>GENERAL FUND (100)</b>                     | X         |         | X    |
| <b>SPECIAL REVENUE FUNDS</b>                  |           |         |      |
| Fiscal Neutrality Fee/Reserve (401)           | X         |         |      |
| Landscape and Lighting (220-224)              | X         |         |      |
| Stormwater (242)                              | X         |         |      |
| Community Development (242, 243)              | X         | X       |      |
| Gas Tax; Street/Traffic (262, 263, 265)       | X         | X       |      |
| Solid Waste / Recycling (291)                 | X         |         |      |
| Grants (201, 295, 340 to 352)                 | X         | X       |      |
| <b>CAPITAL PROJECT FUNDS</b>                  |           |         |      |
| City Capital Project (300, 310, 311)          |           | X       |      |
| Develop Imp Fac Fees (241, 244-261, 264, 521) |           | X       |      |
| <b>DEBT SERVICE FUNDS</b>                     |           |         |      |
| Assessment Districts DS (380-382)             |           |         | X    |
| City Fac. Energy Efficiency Lease (383)       | X         |         | X    |
| 2003B Lease Revenue Bonds DS (672)            | X         |         | X    |
| 2009 Series Lease Revenue Bonds(673)          | X         |         | X    |
| <b>ENTERPRISE FUNDS</b>                       |           |         |      |
| Sewer Utility (420, 535)                      | X         | X       | X    |
| Sewer Revenue Bonds 2010 Debt Service (675)   | X         |         | X    |
| <b>INTERNAL SERVICE FUNDS</b>                 |           |         |      |
| Vehicle Replacement ISF (450)                 | X         | X       |      |
| Equipment Replace/Info Tech ISF (460)         | X         | X       |      |
| Facility Maintenance ISF (470)                | X         |         |      |
| Retiree Health OPEB (511)                     | X         |         |      |
| <b>TRUST FUNDS</b>                            |           |         |      |
| Taylor Woodrow Maintenance. LMOD (501)        | X         |         |      |
| Hercules Community Library Fund (531)         | X         |         |      |

### BASIS OF ACCOUNTING AND FINANCIAL REPORTING

The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The basis of accounting depends on the purpose for which the fund has been established and by its measurement focus.

All *governmental and expendable trust funds* use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (i.e., revenue/other financing sources) and decreases (i.e., expenditures/other financing uses) of net current assets.

All *proprietary funds, pension trust and agency funds* are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with operation are included on the balance sheet. Fund equity for proprietary funds (i.e., net total assets) is segregated into restricted net assets and unrestricted net assets. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. Agency and trust funds are custodial in nature (assets equal liabilities) and do not involve measuring the results of operations.

**Modified Accrual Accounting.** The modified accrual basis of accounting is used by all governmental funds and expendable trust funds, as required by generally accepted accounting principles (GAAP), the Governmental Accounting Standards Board (GASB) and the State of California. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Property tax and assessments are recognized as revenues in the fiscal year in which the taxes were levied. Sales and use taxes are reported as revenue when collected by the State of California for subsequent remittance to the City. Intergovernmental revenues and investment earnings are accrued when earned. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements are satisfied. Fines and permits revenue are not susceptible to accrual as they generally are not measurable until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, recognized when due, and accumulated unpaid vacation and compensatory pay that is accrued and reported on the government-wide financial statements for governmental funds.

**Full Accrual Accounting.** As mentioned previously, the full-accrual basis of accounting is used for the enterprise and proprietary fund types. Under this method, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. The City has chosen to utilize GASB as its standard setting body for the accounting in its proprietary funds, as allowed since November 30, 1989.

Deferred revenues arise when potential revenues do not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when loans are extended upon agreement for future lease or loan repayment proceeds. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Past actual data presented in this budget document reconcile to the City’s financial statements using the GAAP basis of accounting for governmental funds and full-accrual basis for enterprise funds.

**Basis of Budgeting Method.** The budget for FY 2016-17 uses the basis of budgeting method. The basis of budgeting and the basis of accounting are the same for all governmental funds. The budgeting basis for enterprise and proprietary funds do not include depreciation/amortization of debt principal and interest payments or the capitalization of capital construction costs or donated/contributed capital. Depreciation of capital assets for enterprise and internal service funds has been budgeted.

## BUDGET PROCESS AND PROCEDURES

The City follows the following procedures in establishing the budgetary data reflected in this document:

1. The City Manager submits to the City Council a proposed operating budget for the following fiscal year. This budget includes proposed expenditures, by fund and department, and the revenues expected to finance them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution before July 1.
4. The City Manager is authorized to transfer budgeted amounts between objects within the same department; however, any revisions, which alter total expenditures of any fund, must be approved by the City Council.
5. Formal budgetary integration is employed as a management control device. Special Revenue Fund budgets are adopted on a basis consistent with accounting principles generally accepted in the United States (USGAAP) and are consistent with the basis used for financial reporting. Accordingly, actual revenues and expenditures can be compared with related budget amounts without any reconciliation. The General Fund budget is adopted on the budgetary basis, which is not consistent with accounting principles generally accepted in the United States of America. Commitments for material and services, such as purchase orders and contracts, are recorded during the year as encumbrances to assist in controlling expenditures. Appropriations, which are encumbered at year-end lapse, then are added to the following year's budgeted appropriations. However, encumbrances at year-end are reported as reservations of fund balance.
6. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fees schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2015, based on the calculations by City Management, proceeds of taxes did not exceed the appropriations limit.
7. Budget revenue amounts represent the original budget modified by adjustments authorized during the year. Budgeted expenditure amounts represent original appropriations adjusted for supplemental appropriations during the year, which were contingent upon new or additional revenue sources and re-appropriated amounts for prior year encumbrances. The City Manager must approve adjustments to departmental budgets; however, management may amend the budgeted amounts within departmental expenditure classifications, with approval of the Finance Director.
8. Certain appropriations carryover and are re-appropriated for the subsequent year.
9. Budget appropriations for the various governmental funds become effective July 1. The City Council may amend the budget during the fiscal year. The legal level of budgetary control has been established at the fund level.

## **FY 2017-18 BUDGETARY PROCESS**

There are two pieces to the budget: an operating budget and a capital budget. The departmental operating budgets represent current year operations whereas the capital budget covers major construction projects and the purchase of major equipment for multiple fiscal years. The operating and capital budgets are concurrently created and adopted in a similar manner. However the operating budget covers a one-year period while the capital budget covers a five-year period with money being appropriated for the first year along with the current year operating budget and the remaining four years of the capital plan being approved in concept.

The budget and this document is the culmination of a process in which the community -- through its elected leaders, commission/committee members, public hearings, and the advice of City staff -- decides upon the services it shall receive from its government under the constraint of resources available to it through taxes, fees, and transfers from the federal, state, and county governments.

### **Operating Budget Process**

The FY 2017-18 budget process began in March with the request by the Finance Department for revenue projections and an estimation of operating expenditures requests.

*City Council / Finance Commission Budget Meetings.* The City Manager and the City's senior staff discussed the City's FY 2017-18 General Fund budget issues with the City Council/Finance Commission as first looks at revenues and expenditures. The Finance Commission includes five appointed members from the public. The budget work sessions provided time for the Commission members to discuss issues related to the budget.

*Citizen Input on the Budget and Final Adoption.* Citizen participation was encouraged during the City Council / Finance Commission budget work sessions. Additionally, public notice of Council consideration of the City's proposed budget resolution was advertised per state law. A copy of the proposed FY 2017/18 Budget was available at the City Clerk's Office and on-line for citizen review prior to the introduction of the budget at the Council meeting on May 23, 2017. Any amendments made by Council will be incorporated into the final adopted budget.

*Mid-Year Budget Review and Revision Process.* After the adoption of the budget, there are scheduled reviews of the budget's progress. In March of the fiscal year, there is a major mid-year (second quarter) review in which revenues and expenditures are examined and adjustments made if necessary. There are also first, third and fourth quarter reports prepared and reviewed with the Finance Subcommittee of the City Council. Any adjustments to the budget must be passed by City Council resolution.

In addition to these scheduled reviews of the adopted budget, there is a process for amending the budget during the year if a department finds that more money is needed to be spent on a program than was originally anticipated, or finds that there are new funded or unfunded needs to be met. In this case, the department must present to City Council its reasons for requesting a budget adjustment. As with the

scheduled budget reviews, these budget adjustments must also be adopted by City Council resolution before a department can spend money amounting to more than the original appropriation.

Requests for adjustment to the budget fall into two categories:

- Pre-Approval - Departments may present to Council on an individual basis revised funding requests for approval to proceed with a new initiative, program or project. Council approval of such requests constitutes formal budget appropriations authority.
- New Requests - Department requests may be submitted through the mid-year revision resolution. Departments submit a memorandum to the City Manager outlining the cost of the requested item, its justification, the financing source(s), whether the request is a one-time or on-going cost, and accounting codes impacted. If approved by the City Manager, these requests are listed on the subsequent mid-year revision resolution. City Manager review includes a determination of the necessity for the request and its fiscal impact.

### **Capital Improvement Budget**

The Capital Improvement Budget is a plan for capital projects, fixed assets, and infrastructure owned by the City of Hercules. Requests from senior staff are reviewed by the City Manager as part of the annual budget development process to insure that the City's assets are maintained in an efficient manner and that Council long-term goals are met. The capital budget is organized by the department and/or fund responsible for the asset. The capital process starts with departments submitting their requests for maintenance, replacement, and the addition of assets under their control. The City Manager oversees a disciplined process to provide assurance to citizens that the City's assets and infrastructure are properly maintained.

### **USING THIS BUDGET DOCUMENT**

The first section of this document is a general introduction to the budget and the document itself. The document covers both the operating and capital budgets for the City with most of this document being devoted to the City's operating budgets. In general, the document is organized by fund type with the majority of it devoted to the General Fund.

The first section of this document gives a general overview of the City's revenues, expenditures, and fund balances. This section gives a summary of the fund balances for all of the funds and the resources available to the City to meet current and future obligations. Also presented are the detailed account information of all the City's revenues, and a list of the City employee positions for all departments.

The General Fund section shows budget expenditure details of each General Fund department. The sections following the General Fund are the City's various special revenue funds, capital project funds, debt service funds, enterprise funds, and internal service and trust funds. The Appendices section includes the resolutions that adopted the budgets, and a glossary of budgeting and accounting terms.

## CITY ORGANIZATIONAL STRUCTURE

The organizational structure of the City of Hercules' municipal departments is found in the chart on the following page. The chart outlines the supervisory reporting structure of the City's senior staff. The City Manager reports to and serves at the pleasure of the City Council, a five-member elected body.

The City Manager holds a weekly Department Head Meeting to review the occurrences of the prior week and the upcoming week. This meeting is also held to discuss any items of special interest or concern.

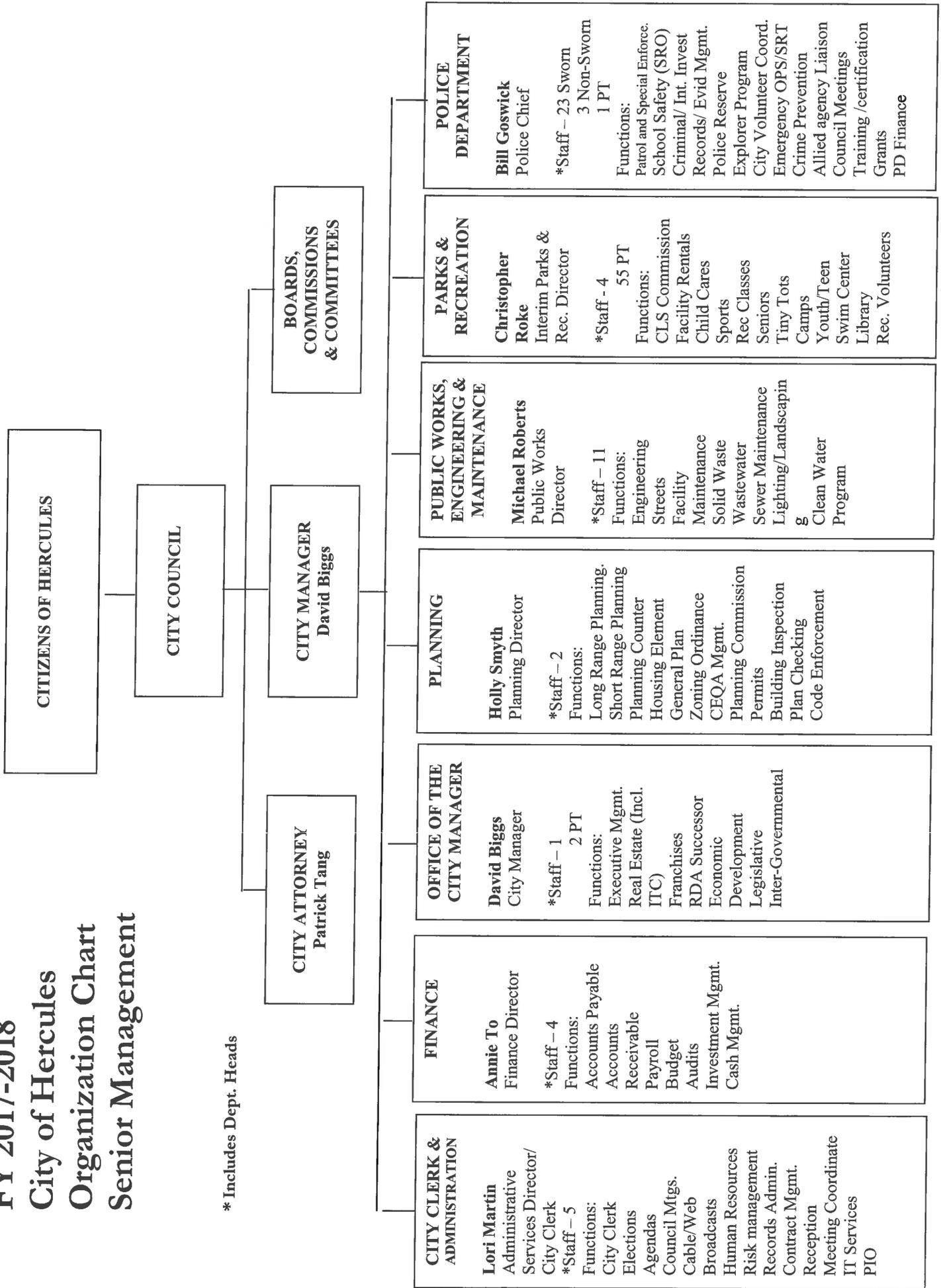
## CITY COMMISSIONS AND SUB-COMMITTEES

The City has three (3) commissions and three (3) full/sub committees appointed by the City Council. Commissions and committees provide advisory recommendations, counsel and guidelines on their relevant topic areas.

These commissions and committees include the following:

|   |                                     |
|---|-------------------------------------|
| Planning Commission                       | Education Sub-Committee (Inactive)  |
| Community and Library Services Commission | Economic Development Sub-Committee  |
| Finance Commission                        | Public Safety/Traffic Sub-Committee |

# FY 2017-2018 City of Hercules Organization Chart Senior Management



\* Includes Dept. Heads

**CITY CLERK & ADMINISTRATION**  
**Lori Martin**  
 Administrative Services Director/  
 City Clerk  
 \*Staff – 5  
 Functions:  
 City Clerk  
 Elections  
 Agendas  
 Council Mtgs.  
 Cable/Web  
 Broadcasts  
 Human Resources  
 Risk management  
 Records Admin.  
 Contract Mgmt.  
 Reception  
 Meeting Coordinate  
 IT Services  
 PIO

**FINANCE**  
**Annie To**  
 Finance Director  
 \*Staff – 4  
 Functions:  
 Accounts Payable  
 Accounts Receivable  
 Payroll  
 Budget  
 Audits  
 Investment Mgmt.  
 Cash Mgmt.

**OFFICE OF THE CITY MANAGER**  
**David Biggs**  
 City Manager  
 \*Staff – 1  
 2 PT  
 Functions:  
 Executive Mgmt.  
 Real Estate (Incl. ITC)  
 Franchises  
 RDA Successor  
 Economic Development  
 Legislative  
 Inter-Governmental

**PLANNING**  
**Holly Smyth**  
 Planning Director  
 \*Staff – 2  
 Functions:  
 Long Range Planning  
 Short Range Planning  
 Planning Counter  
 Housing Element  
 General Plan  
 Zoning Ordinance  
 CEQA Mgmt.  
 Planning Commission  
 Permits  
 Building Inspection  
 Plan Checking  
 Code Enforcement

**PUBLIC WORKS, ENGINEERING & MAINTENANCE**  
**Michael Roberts**  
 Public Works Director  
 \*Staff – 11  
 Functions:  
 Engineering  
 Streets  
 Facility Maintenance  
 Solid Waste  
 Wastewater  
 Sewer Maintenance  
 Lighting/Landscaping  
 Clean Water Program

**PARKS & RECREATION**  
**Christopher Roke**  
 Interim Parks & Rec. Director  
 \*Staff - 4  
 55 PT  
 Functions:  
 CLS Commission  
 Facility Rentals  
 Child Care  
 Sports  
 Rec Classes  
 Seniors  
 Tiny Tots  
 Camps  
 Youth/Teen  
 Swim Center  
 Library  
 Rec. Volunteers

**POLICE DEPARTMENT**  
**Bill Goswick**  
 Police Chief  
 \*Staff – 23 Sworn  
 3 Non-Sworn  
 1 PT  
 Functions:  
 Patrol and Special Enforce.  
 School Safety (SRO)  
 Criminal/ Int. Invest  
 Records/ Evid Mgmt.  
 Police Reserve  
 Explorer Program  
 City Volunteer Coord.  
 Emergency OPS/SRT  
 Crime Prevention  
 Allied agency Liaison  
 Council Meetings  
 Training /certification  
 Grants  
 PD Finance

**City of Hercules, California**

**FULL TIME EQUIVALENCY (FTE) EMPLOYEES (a)**  
**BY POSITION TITLE, FUND TYPE AND DEPARTMENT/FUND**  
**FY 2017-18 (06-13-2017)**

| FUND DEPT / TYPE FUND | EMPLOYEE POSITION TITLES                                  | FY 2014-15 BUDGETED FTE |                           |              | FY 2015-16 BUDGETED FTE |                           |              | FY 2016-17 BUDGETED FTE |                           |              | FY 2017-18 BUDGETED FTE |                           |           |
|-----------------------|---|-------------------------|---------------------------|--------------|-------------------------|---------------------------|--------------|-------------------------|---------------------------|--------------|-------------------------|---------------------------|-----------|
|                       |   | Full-Time FTE           | Part-Time / Temporary FTE | Total FTE    | Full-Time FTE           | Part-Time / Temporary FTE | Total FTE    | Full-Time FTE           | Part-Time / Temporary FTE | Total FTE    | Full-Time FTE           | Part-Time / Temporary FTE | Total FTE |
| <b>GENERAL FUND</b>   |   |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | City Council - 100.4010/4012                              |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | City Council Members                                      | -                       | 1.25                      | 1.25         | -                       | 1.25                      | 1.25         | -                       | 1.25                      | 1.25         | -                       | 1.25                      |           |
|                       | CITY COUNCIL - FTE  | -                       | 1.25                      | 1.25         | -                       | 1.25                      | 1.25         | -                       | 1.25                      | 1.25         | -                       | 1.25                      |           |
|                       | City Manager - 100.4115/4125                              |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | City Manager  | 0.40                    | -                         | 0.40         | 0.40                    | -                         | 0.40         | 0.40                    | -                         | 0.40         | 0.40                    | -                         |           |
|                       | Deputy City Manager                                       | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         |           |
|                       | Administrative Secretary                                  | -                       | -                         | -            | -                       | 1.00                      | 1.00         | -                       | 1.00                      | 1.00         | -                       | 1.00                      |           |
|                       | Project Manager   | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         |           |
|                       | CITY MANAGER - FTE  | 0.40                    | -                         | 0.40         | 0.40                    | 1.00                      | 1.40         | 0.40                    | 1.00                      | 1.40         | 0.40                    | 1.00                      |           |
|                       | Administrative Services / City Clerk - 100.4420/4421/4423 |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | Admin Srvc Director/City Clerk                            | 0.44                    | -                         | 0.44         | 0.44                    | -                         | 0.44         | 0.44                    | -                         | 0.44         | 0.44                    | -                         |           |
|                       | Senior Clerk  | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         |           |
|                       | Cable/Communications Tech                                 | 0.25                    | -                         | 0.25         | 0.25                    | -                         | 0.25         | 0.25                    | -                         | 0.25         | 0.25                    | -                         |           |
|                       | ADMIN SERVICES - FTE                                      | 1.69                    | -                         | 1.69         | 1.69                    | -                         | 1.69         | 1.69                    | -                         | 1.69         | 1.69                    | -                         |           |
|                       | Risk Management - 100.4424                                |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | City Manager  | 0.03                    | -                         | 0.03         | 0.03                    | -                         | 0.03         | 0.03                    | -                         | 0.03         | 0.03                    | -                         |           |
|                       | Admin Srvc Director/City Clerk                            | 0.10                    | -                         | 0.10         | 0.10                    | -                         | 0.10         | 0.10                    | -                         | 0.10         | 0.10                    | -                         |           |
|                       | Project Manager   | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         |           |
|                       | RISK MGMT - FTE   | 0.13                    | -                         | 0.13         | 0.13                    | -                         | 0.13         | 0.13                    | -                         | 0.13         | 0.13                    | -                         |           |
|                       | Human Resources - 100.4520                                |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | City Manager  | 0.07                    | -                         | 0.07         | 0.07                    | -                         | 0.07         | 0.07                    | -                         | 0.07         | 0.07                    | -                         |           |
|                       | Project Manager   | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         |           |
|                       | Admin Srvc Director/City Clerk                            | 0.10                    | -                         | 0.10         | 0.10                    | -                         | 0.10         | 0.10                    | -                         | 0.10         | 0.10                    | -                         |           |
|                       | Personnel Technician                                      | 0.80                    | -                         | 0.80         | 0.80                    | -                         | 0.80         | 0.80                    | -                         | 0.80         | 0.80                    | -                         |           |
|                       | HUMAN RESOURCES - FTE                                     | 0.97                    | -                         | 0.97         | 0.97                    | -                         | 0.97         | 0.97                    | -                         | 0.97         | 0.97                    | -                         |           |
|                       | Finance - 100.4625  |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | Finance Director  | 0.80                    | -                         | 0.80         | 0.80                    | -                         | 0.80         | 0.80                    | -                         | 0.80         | 0.80                    | -                         |           |
|                       | Senior Accountant   | 0.80                    | -                         | 0.80         | 0.80                    | -                         | 0.80         | 0.80                    | -                         | 0.80         | 0.80                    | -                         |           |
|                       | Accountant  | 0.80                    | -                         | 0.80         | 0.80                    | -                         | 0.80         | 0.80                    | -                         | 0.80         | 0.80                    | -                         |           |
|                       | Accounting Technicians                                    | 0.80                    | -                         | 0.80         | 0.80                    | -                         | 0.80         | 0.80                    | -                         | 0.80         | 0.80                    | -                         |           |
|                       | FINANCE - FTE   | 3.20                    | -                         | 3.20         | 3.20                    | -                         | 3.20         | 3.20                    | -                         | 3.20         | 3.20                    | -                         |           |
|                       | Police - 100.5160/5164                                    |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | Police Chief  | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         |           |
|                       | Police Commander  | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         |           |
|                       | Police Sergeant   | 5.00                    | -                         | 5.00         | 5.00                    | -                         | 5.00         | 5.00                    | -                         | 5.00         | 5.00                    | -                         |           |
|                       | Police Officer  | 14.00                   | -                         | 14.00        | 14.00                   | -                         | 14.00        | 14.00                   | -                         | 14.00        | 16.50                   | -                         |           |
|                       | Administrative Specialist                                 | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         |           |
|                       | Police Assistant  | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         |           |
|                       | Office Assistant  | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         |           |
|                       | POLICE - FTE  | 24.00                   | -                         | 24.00        | 24.00                   | -                         | 24.00        | 24.00                   | -                         | 24.00        | 26.50                   | -                         |           |
|                       | Community Development - 100.5235                          |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | Planning Director   | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 0.90                    | -                         | 0.90         | 0.90                    | -                         |           |
|                       | Assistant/Senior Planner                                  | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         |           |
|                       | COMMUNITY DEV - FTE                                       | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 0.95                    | -                         | 0.95         | 0.95                    | -                         |           |
|                       | Building / Maintenance - 100.5238/5432/5435/5436          |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | Municipal Services Director                               | 0.15                    | -                         | 0.15         | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         |           |
|                       | Planning Director   | -                       | -                         | -            | -                       | -                         | -            | 0.05                    | -                         | 0.05         | 0.05                    | -                         |           |
|                       | Public Works Director                                     | -                       | -                         | -            | 0.15                    | -                         | 0.15         | 0.15                    | -                         | 0.15         | 0.15                    | -                         |           |
|                       | Permit Technician (for Building)                          | 0.15                    | -                         | 0.15         | 0.15                    | -                         | 0.15         | 0.10                    | -                         | 0.10         | 0.10                    | -                         |           |
|                       | Permit Technician (for Maint)                             | -                       | -                         | -            | -                       | -                         | -            | 0.15                    | -                         | 0.15         | 0.15                    | -                         |           |
|                       | Public Works Superintendent                               | 0.05                    | -                         | 0.05         | 0.05                    | -                         | 0.05         | 0.05                    | -                         | 0.05         | 0.05                    | -                         |           |
|                       | Maintenance Worker  | 0.15                    | -                         | 0.15         | 0.15                    | -                         | 0.15         | 0.15                    | -                         | 0.15         | 0.15                    | -                         |           |
|                       | BUILDING / MAINTENANCE - FTE                              | 0.50                    | -                         | 0.50         | 0.50                    | -                         | 0.50         | 0.65                    | -                         | 0.65         | 0.65                    | -                         |           |
|                       | Parks & Recreation - 100.5510-5543                        |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | Parks and Recreation Director                             | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         |           |
|                       | Recreation Program Manager                                | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         | 1.00         | 1.00                    | -                         |           |
|                       | Recreation Coordinator                                    | 0.00                    | -                         | -            | 2.00                    | -                         | 2.00         | 2.00                    | -                         | 2.00         | 2.00                    | -                         |           |
|                       | Recreation Technician                                     | 2.00                    | -                         | 2.00         | 0.00                    | -                         | -            | -                       | -                         | -            | -                       | -                         |           |
|                       | Recreation Leader PT                                      | -                       | 6.50                      | 6.50         | -                       | 6.50                      | 6.50         | -                       | 6.50                      | 6.50         | -                       | 6.50                      |           |
|                       | Recreation Specialist PT                                  | -                       | 1.00                      | 1.00         | -                       | 1.00                      | 1.00         | -                       | 1.00                      | 1.00         | -                       | 1.00                      |           |
|                       | Childcare Program Aide                                    | -                       | 3.50                      | 3.50         | -                       | 3.50                      | 3.50         | -                       | 3.50                      | 3.50         | -                       | 3.50                      |           |
|                       | Childcare Program Leader                                  | -                       | 4.50                      | 4.50         | -                       | 4.50                      | 4.50         | -                       | 4.50                      | 4.50         | -                       | 4.50                      |           |
|                       | Sports Coach/Referee PT                                   | -                       | 1.50                      | 1.50         | -                       | 1.50                      | 1.50         | -                       | 1.50                      | 1.50         | -                       | 1.50                      |           |
|                       | Swim Coach PT   | -                       | 0.50                      | 0.50         | -                       | 0.50                      | 0.50         | -                       | 0.50                      | 0.50         | -                       | 0.50                      |           |
|                       | Acquatics Pool Manager - Temp                             | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         |           |
|                       | Lifeguard-Temp  | -                       | 3.50                      | 3.50         | -                       | 3.50                      | 3.50         | -                       | 3.50                      | 3.50         | -                       | 3.50                      |           |
|                       | Sr. Lifeguard-Temp  | -                       | 3.50                      | 3.50         | -                       | 3.50                      | 3.50         | -                       | 3.50                      | 3.50         | -                       | 3.50                      |           |
|                       | Swim Instructor-Temp                                      | -                       | 1.00                      | 1.00         | -                       | 1.00                      | 1.00         | -                       | 1.00                      | 1.00         | -                       | 1.00                      |           |
|                       | Office Assistant  | -                       | 1.50                      | 1.50         | -                       | 1.50                      | 1.50         | -                       | 1.50                      | 1.50         | -                       | 1.50                      |           |
|                       | PARKS & RECREATION - FTE                                  | 4.00                    | 27.00                     | 31.00        | 4.00                    | 27.00                     | 31.00        | 4.00                    | 27.00                     | 31.00        | 4.00                    | 27.00                     |           |
|                       | <b>TOTAL GENERAL FUND FTE</b>                             | <b>35.89</b>            | <b>28.25</b>              | <b>64.14</b> | <b>35.89</b>            | <b>29.25</b>              | <b>65.14</b> | <b>35.99</b>            | <b>29.25</b>              | <b>65.24</b> | <b>38.49</b>            | <b>29.25</b>              |           |
|                       | <b>SPECIAL REVENUE FUNDS</b>                              |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | <b>LANDSCAPE &amp; LIGHT FUNDS-220-224</b>                |                         |                           |              |                         |                           |              |                         |                           |              |                         |                           |           |
|                       | Public Works Superintendent                               | 0.30                    | -                         | 0.30         | 0.30                    | -                         | 0.30         | 0.30                    | -                         | 0.30         | 0.30                    | -                         |           |
|                       | Municipal Services Director                               | 0.05                    | -                         | 0.05         | -                       | -                         | -            | -                       | -                         | -            | -                       | -                         |           |
|                       | Public Works Director                                     | -                       | -                         | -            | 0.05                    | -                         | 0.05         | 0.05                    | -                         | 0.05         | 0.05                    | -                         |           |

**City of Hercules, California**

**FULL TIME EQUIVALENCY (FTE) EMPLOYEES (a)**

BY POSITION TITLE, FUND TYPE AND DEPARTMENT/FUND

FY 2017-18 (06-13-2017)

| FUND DEPT /<br>TYPE FUND | EMPLOYEE POSITION TITLES                                     | FY 2014-15 BUDGETED FTE |                                |              | FY 2015-16 BUDGETED FTE |                                |              | FY 2016-17 BUDGETED FTE |                                |              | FY 2017-18 BUDGETED FTE |                                |              |
|--------------------------|--|-------------------------|--------------------------------|--------------|-------------------------|--------------------------------|--------------|-------------------------|--------------------------------|--------------|-------------------------|--------------------------------|--------------|
|                          |  | Full-Time<br>FTE        | Part-Time/<br>Temporary<br>FTE | Total FTE    |
|                          | Assistant Engineer   | 0.15                    | -                              | 0.15         | 0.15                    | -                              | 0.15         | 0.15                    | -                              | 0.15         | 0.15                    | -                              | 0.15         |
|                          | Admin Services Director/City Clerk                           | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | Maintenance Workers/TEST workers                             | 3.49                    | -                              | 3.49         | 3.20                    | -                              | 3.20         | 3.20                    | -                              | 3.20         | 3.20                    | -                              | 3.20         |
|                          | Maintenance Aide   | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | City Manager   | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | Project Manager  | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            |
|                          | Permit Technician  | 0.57                    | -                              | 0.57         | 0.57                    | -                              | 0.57         | 0.42                    | -                              | 0.42         | 0.42                    | -                              | 0.42         |
|                          | Finance Director   | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | Accounting Technicians/Accountant/Sr Acctm                   | 0.40                    | -                              | 0.40         | 0.30                    | -                              | 0.30         | 0.30                    | -                              | 0.30         | 0.30                    | -                              | 0.30         |
|                          | Personnel Technician   | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | <b>LANDSCAPE &amp; LIGHTING - FTE</b>                        | <b>5.46</b>             | <b>-</b>                       | <b>5.46</b>  | <b>5.07</b>             | <b>-</b>                       | <b>5.07</b>  | <b>4.92</b>             | <b>-</b>                       | <b>4.92</b>  | <b>4.92</b>             | <b>-</b>                       | <b>4.92</b>  |
|                          | <b>STORMWATER FUND - 231</b>                                 |                         |                                |              |                         |                                |              |                         |                                |              |                         |                                |              |
|                          | Public Works Superintendent                                  | 0.20                    | -                              | 0.20         | 0.20                    | -                              | 0.20         | 0.20                    | -                              | 0.20         | 0.20                    | -                              | 0.20         |
|                          | Municipal Services Director                                  | 0.10                    | -                              | 0.10         | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            |
|                          | Public Works Director  | -                       | -                              | -            | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | Grants/Project Manager                                       | 0.00                    | -                              | 0.00         | 0.00                    | -                              | 0.00         | -                       | -                              | -            | -                       | -                              | -            |
|                          | Assistant Engineer   | 0.15                    | -                              | 0.15         | 0.15                    | -                              | 0.15         | 0.15                    | -                              | 0.15         | 0.15                    | -                              | 0.15         |
|                          | Permit Technician  | 0.06                    | -                              | 0.06         | 0.06                    | -                              | 0.06         | 0.06                    | -                              | 0.06         | 0.06                    | -                              | 0.06         |
|                          | Maintenance Aide   | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | Maintenance Workers  | 0.56                    | -                              | 0.56         | 0.56                    | -                              | 0.56         | 0.56                    | -                              | 0.56         | 0.56                    | -                              | 0.56         |
|                          | <b>STORMWATER - FTE</b>                                      | <b>1.17</b>             | <b>-</b>                       | <b>1.17</b>  |
|                          | <b>GAS TAX / MEASURE C/J ROADS FUNDS - 262,<br/>263, 264</b> |                         |                                |              |                         |                                |              |                         |                                |              |                         |                                |              |
|                          | Municipal Services Director                                  | 0.40                    | -                              | 0.40         | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            |
|                          | Public Works Director  | -                       | -                              | -            | 0.40                    | -                              | 0.40         | 0.40                    | -                              | 0.40         | 0.40                    | -                              | 0.40         |
|                          | Assistant Engineer   | 0.40                    | -                              | 0.40         | 0.40                    | -                              | 0.40         | 0.40                    | -                              | 0.40         | 0.40                    | -                              | 0.40         |
|                          | Planning Director  | -                       | -                              | -            | -                       | -                              | -            | 0.05                    | -                              | 0.05         | 0.05                    | -                              | 0.05         |
|                          | Maintenance Aide   | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | Maintenance Workers  | 1.00                    | -                              | 1.00         | 1.12                    | -                              | 1.12         | 1.12                    | -                              | 1.12         | 1.12                    | -                              | 1.12         |
|                          | Public Works Superintendent                                  | 0.20                    | -                              | 0.20         | 0.20                    | -                              | 0.20         | 0.20                    | -                              | 0.20         | 0.20                    | -                              | 0.20         |
|                          | Permit Technician  | 0.12                    | -                              | 0.12         | 0.12                    | -                              | 0.12         | 0.12                    | -                              | 0.12         | 0.12                    | -                              | 0.12         |
|                          | <b>GAS TAX/MEASURE C/J ROADS - FTE</b>                       | <b>2.22</b>             | <b>-</b>                       | <b>2.22</b>  | <b>2.34</b>             | <b>-</b>                       | <b>2.34</b>  | <b>2.39</b>             | <b>-</b>                       | <b>2.39</b>  | <b>2.39</b>             | <b>-</b>                       | <b>2.39</b>  |
|                          | <b>DEVELOPMENT IMPACT FEE FUNDS - 241, 243</b>               |                         |                                |              |                         |                                |              |                         |                                |              |                         |                                |              |
|                          | City Manager   | 0.15                    | -                              | 0.15         | 0.15                    | -                              | 0.15         | 0.15                    | -                              | 0.15         | 0.15                    | -                              | 0.15         |
|                          | Project Manager  | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            |
|                          | Finance Director   | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            |
|                          | <b>DEVELOPMENT IMPACT FEE FUNDS - FTE</b>                    | <b>0.15</b>             | <b>-</b>                       | <b>0.15</b>  |
|                          | <b>TOTAL SPECIAL REVENUE FUNDS FTE</b>                       | <b>9.00</b>             | <b>-</b>                       | <b>9.00</b>  | <b>8.73</b>             | <b>-</b>                       | <b>8.73</b>  | <b>8.63</b>             | <b>-</b>                       | <b>8.63</b>  | <b>8.63</b>             | <b>-</b>                       | <b>8.63</b>  |
|                          | <b>ENTERPRISE FUNDS</b>                                      |                         |                                |              |                         |                                |              |                         |                                |              |                         |                                |              |
|                          | <b>WASTEWATER UTILITY FUND - 420</b>                         |                         |                                |              |                         |                                |              |                         |                                |              |                         |                                |              |
|                          | City Manager   | 0.25                    | -                              | 0.25         | 0.25                    | -                              | 0.25         | 0.25                    | -                              | 0.25         | 0.25                    | -                              | 0.25         |
|                          | Project Manager  | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            |
|                          | Admin Services Director/City Clerk                           | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | Municipal Services Director                                  | 0.30                    | -                              | 0.30         | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            |
|                          | Public Works Director  | -                       | -                              | -            | 0.30                    | -                              | 0.30         | 0.30                    | -                              | 0.30         | 0.30                    | -                              | 0.30         |
|                          | Public Works Superintendent                                  | 0.25                    | -                              | 0.25         | 0.25                    | -                              | 0.25         | 0.25                    | -                              | 0.25         | 0.25                    | -                              | 0.25         |
|                          | Maintenance Workers  | 1.50                    | -                              | 1.50         | 1.35                    | -                              | 1.35         | 1.35                    | -                              | 1.35         | 1.35                    | -                              | 1.35         |
|                          | Maintenance Aide   | 0.20                    | -                              | 0.20         | 0.20                    | -                              | 0.20         | 0.20                    | -                              | 0.20         | 0.20                    | -                              | 0.20         |
|                          | Assistant Engineer   | 0.30                    | -                              | 0.30         | 0.30                    | -                              | 0.30         | 0.30                    | -                              | 0.30         | 0.30                    | -                              | 0.30         |
|                          | Finance Director   | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | Sr. Accountant   | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | Personnel Technician   | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | Permit Technician  | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         | 0.10                    | -                              | 0.10         |
|                          | Accountant/Accounting Technician                             | 0.10                    | -                              | 0.10         | 0.20                    | -                              | 0.20         | 0.20                    | -                              | 0.20         | 0.20                    | -                              | 0.20         |
|                          | <b>WASTEWATER FUND - FTE</b>                                 | <b>3.40</b>             | <b>-</b>                       | <b>3.40</b>  | <b>3.35</b>             | <b>-</b>                       | <b>3.35</b>  | <b>3.35</b>             | <b>-</b>                       | <b>3.35</b>  | <b>3.35</b>             | <b>-</b>                       | <b>3.35</b>  |
|                          | <b>HERCULES MUNI UTILITY (HMU) ELECTRIC<br/>- 430</b>        |                         |                                |              |                         |                                |              |                         |                                |              |                         |                                |              |
|                          | Journeyman-Elect. Utility                                    | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            |
|                          | Apprentice Line Worker                                       | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            | -                       | -                              | -            |
|                          | <b>HMU ELECTRIC FUND - FTE</b>                               | <b>-</b>                | <b>-</b>                       | <b>-</b>     |
|                          | <b>TOTAL ENTERPRISE FUND FTE</b>                             | <b>3.40</b>             | <b>-</b>                       | <b>3.40</b>  | <b>3.35</b>             | <b>-</b>                       | <b>3.35</b>  | <b>3.35</b>             | <b>-</b>                       | <b>3.35</b>  | <b>3.35</b>             | <b>-</b>                       | <b>3.35</b>  |
|                          | <b>INTERNAL SERVICE FUNDS</b>                                |                         |                                |              |                         |                                |              |                         |                                |              |                         |                                |              |
|                          | <b>EQUIP REPLACE/INFO SYS FUND - 460</b>                     |                         |                                |              |                         |                                |              |                         |                                |              |                         |                                |              |
|                          | Admin Services Director/City Clerk                           | 0.16                    | -                              | 0.16         | 0.16                    | -                              | 0.16         | 0.16                    | -                              | 0.16         | 0.16                    | -                              | 0.16         |
|                          | Information Systems Administrator                            | 1.00                    | -                              | 1.00         | 1.00                    | -                              | 1.00         | 1.00                    | -                              | 1.00         | 1.00                    | -                              | 1.00         |
|                          | Cable/Communication Tech                                     | 0.75                    | -                              | 0.75         | 0.75                    | -                              | 0.75         | 0.75                    | -                              | 0.75         | 0.75                    | -                              | 0.75         |
|                          | <b>EQUIP PLACE/INFO SYS FUND - FTE</b>                       | <b>1.91</b>             | <b>-</b>                       | <b>1.91</b>  |
|                          | <b>FACILITY MAINTENANCE FUND - 470</b>                       |                         |                                |              |                         |                                |              |                         |                                |              |                         |                                |              |
|                          | Maintenance Worker   | 0.25                    | -                              | 0.25         | 0.57                    | -                              | 0.57         | 0.57                    | -                              | 0.57         | 0.57                    | -                              | 0.57         |
|                          | Maintenance Aide/Janitor/Custodian                           | 0.50                    | -                              | 0.50         | 0.50                    | -                              | 0.50         | 0.50                    | -                              | 0.50         | 0.50                    | -                              | 0.50         |
|                          | <b>FACILITY MAINTENANCE FUND - FTE</b>                       | <b>0.75</b>             | <b>-</b>                       | <b>0.75</b>  | <b>1.07</b>             | <b>-</b>                       | <b>1.07</b>  | <b>1.07</b>             | <b>-</b>                       | <b>1.07</b>  | <b>1.07</b>             | <b>-</b>                       | <b>1.07</b>  |
|                          | <b>TOTAL INTERNAL SERVICE FUNDS FTE</b>                      | <b>2.66</b>             | <b>-</b>                       | <b>2.66</b>  | <b>2.98</b>             | <b>-</b>                       | <b>2.98</b>  | <b>2.98</b>             | <b>-</b>                       | <b>2.98</b>  | <b>2.98</b>             | <b>-</b>                       | <b>2.98</b>  |
|                          | <b>TOTAL FTE POSITIONS BY DEPARTMENT/FUND</b>                | <b>50.95</b>            | <b>28.25</b>                   | <b>79.20</b> | <b>50.95</b>            | <b>29.25</b>                   | <b>80.20</b> | <b>50.95</b>            | <b>29.25</b>                   | <b>80.20</b> | <b>53.45</b>            | <b>29.25</b>                   | <b>82.70</b> |

# **Fund Balances**

## **FY 2017-18**

**-Fund Balance Projections**

**-Employee Positions**

## FUND BALANCES OVERVIEW

Fund balance represents resources available to meet current and future obligations. They are necessary to provide liquidity throughout the year when the timing of receipt of revenues does not coincide with the level of expenditures, to provide a bridge between good and bad economic times, to avoid sudden changes in the organization's service level due to unforeseen poor fiscal conditions, and to have resources available to address unplanned, catastrophic events that affect the health, safety and vitality of the community.

For governmental funds, total fund balance is calculated as total assets less total liabilities and restricted reserves. Enterprise and internal service funds follow private sector accounting standards. Rather than fund balance, these business-type entities have "net assets" but it is also calculated as total assets less total liabilities.

With the implementation of an accounting change regarding governmental funds equity (i.e. GASB Statement No. 54), governmental fund balance categories are Non-spendable, Restricted, Committed, Assigned or Unassigned and enterprise funds categories are reported as Unrestricted Net Assets or Net Investment in Capital Assets.

This budget document will use the GASB 54 terminology in referencing fund balance.

### **Combined Fund Balances and Financial Performance**

The General Funds fund balance is positive and the unassigned fund balance is projected to be positive for FY 2017-18. The General Fund unassigned fund balance should always be a positive number. In the past, the General Fund relied heavily on transfers in from Fiscal Neutrality and other funds. In FY2011-12, the citizens of Hercules passed Measure O to increase the Sales Tax for 4 years. In FY 2012-13, the citizens of Hercules passed Measure A to increase the Utility Users Tax for 5 years. In November of 2015, Hercules voters extended both measures as Measures B & C.

The Fiscal Neutrality Fund is the City of Hercules "rainy day" fund. The assigned fund balance is now \$2,171,098. The minimum fund balance for the City of Hercules Fiscal Neutrality Fund is at least 2 months of expenses, or 17% (this is what is recommended by the Government Finance Officers Association (GFOA)).

Lighting and landscape district assigned fund balances continue to be sufficient to meet their needs. The City will be undertaking a Prop 218 process prior the start of the FY 2017/18 Fiscal Year to address this and other LLAD issues.

The Storm Water Fund unassigned fund balance is negative. This has improved somewhat with a transfer in from the General Fund of some recycling related revenues, and given planned transfers from the same source should not be increasing. However, there should be a formal transfer from the General Fund to the Storm Water Fund to eliminate the accumulated deficit which will be considered as part of the close-out of the 2017-18 fiscal year.

Adequate restricted fund balances remain in the City's street/funds maintenance and repair funds to fund road projects.

Unassigned fund balances in the City's development impact funds are reflected as zero amounts due to the fact that the Government Code 66000 requires that all these balances be restricted for specific capital projects related to new development. Further, fund balances in the internal service funds are appropriate to meet unexpected events or to fund future initiatives for investing in the City's information technology needs and equipment.

The amounts in the enterprise funds are categorized as Net Investment in Capital Assets and Unrestricted Net Assets. For presentation purposes we have utilized the Waste Water Bond Fund to show the dollar amount of bond proceeds transferred out for projects.

CITY OF HERCULES, CALIFORNIA  
 FY 2017-18 BUDGET PLAN  
 FUND FINANCIAL PERFORMANCE AND FUND BALANCES (AS OF JUNE 28, 2017)

| FUND #                                       | CATEGORY   |                      |                      | FY 2016-17        |                      |                      |
|--|--|----------------------|----------------------|-------------------|----------------------|----------------------|
| FUND NAME                                    | CATEGORY SUBTOTALS<br>FUND BALANCES                              | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | ADOPTED<br>BUDGET | YEAR-END<br>ESTIMATE | FY 2017-18<br>BUDGET |
| <b>100 - GENERAL FUND</b>                    |  |                      |                      |                   |                      |                      |
|  | BEG. FUND BALANCE  | \$ 33,191,018        | \$ 35,775,383        | \$ 38,298,735     | \$ 38,298,735        | \$ 40,475,284        |
|  | REVENUES   | 13,569,414           | 14,014,758           | 15,682,103        | 15,017,391           | 14,242,646           |
|  | TRANSFERS IN/ SOURCES  | 111,779              | 100,000              | 94,192            | 100,000              | 110,000              |
|  | <b>TOTAL REVENUES &amp; SOURCES</b>                              | <b>13,681,193</b>    | <b>14,114,758</b>    | <b>15,776,295</b> | <b>15,117,391</b>    | <b>14,352,646</b>    |
|  | OPERATING EXPENDITURES   | 10,213,252           | 11,688,728           | 15,323,225        | 12,940,842           | 16,405,100           |
|  | TRANSFERS OUT/ USES  | 877,206              | 1,266,206            | -                 | -                    | 71,387               |
|  | <b>TOTAL EXPENDITURES &amp; USES</b>                             | <b>11,090,458</b>    | <b>12,954,934</b>    | <b>15,323,225</b> | <b>12,940,842</b>    | <b>16,476,487</b>    |
|  | PRIOR YR/ OTHER BAL SHT ADJS                                     | (6,370)              | 1,363,528            | -                 | -                    | -                    |
|  | <b>SPECIAL ITEM (SWAP LAND/ADVANCES TO<br/>(a) RDA/HMU SALE)</b> |                      |                      | -                 | -                    | -                    |
|  | ENDING FUND BALANCE  | \$ 35,775,383        | \$ 38,298,735        | \$ 38,751,805     | \$ 40,475,284        | \$ 38,351,443        |
|  | NONSPENDABLE FUND BALANCE  | 27,806,063           | 27,806,063           | 27,806,063        | 27,806,063           | 27,806,063           |
|  | UNASSIGNED FUND BALANCE  | 7,969,320            | 10,492,672           | 10,945,742        | 12,669,221           | 10,545,380           |
| <b>401 - FISCAL NEUTRALITY RESERVE FUND</b>  |  |                      |                      |                   |                      |                      |
|  | BEG. FUND BALANCE  | \$ 1,359,327         | \$ 1,363,528         | \$ 2,171,733      | \$ 2,171,733         | \$ 2,171,733         |
|  | REVENUES   | 4,201                | 808,205              | 2,500             | -                    | 3,133                |
|  | TRANSFERS IN/ SOURCES  | -                    | -                    | -                 | -                    | 123,683              |
|  | <b>TOTAL REVENUES &amp; SOURCES</b>                              | <b>4,201</b>         | <b>808,205</b>       | <b>2,500</b>      | <b>-</b>             | <b>126,816</b>       |
|  | EXPENDITURES   | -                    | -                    | -                 | -                    | -                    |
|  | TRANSFERS OUT/ USES  | -                    | -                    | -                 | -                    | -                    |
|  | <b>TOTAL EXPENDITURES &amp; USES</b>                             | <b>-</b>             | <b>-</b>             | <b>-</b>          | <b>-</b>             | <b>-</b>             |
|  | PRIOR YR/ OTHER BAL SHT ADJS                                     | -                    | -                    | -                 | -                    | -                    |
|  | ENDING FUND BALANCE  | \$ 1,363,528         | \$ 2,171,733         | \$ 2,174,233      | \$ 2,171,733         | \$ 2,298,549         |
|  | RESTRICTED FUND BALANCE  | -                    | -                    | -                 | -                    | -                    |
|  | ASSIGNED FUND BALANCE  | 1,363,528            | 2,171,733            | 2,174,233         | 2,171,733            | 2,298,549            |
| <b>220 - CITYWIDE L&amp;L DIST 83-2 FUND</b> |  |                      |                      |                   |                      |                      |
|  | BEG. FUND BALANCE  | \$ 875,667           | \$ 1,119,898         | \$ 1,663,650      | \$ 1,663,650         | \$ 2,032,037         |
|  | REVENUES   | 1,448,636            | 1,665,847            | 1,485,757         | 1,686,329            | 1,595,593            |
|  | TRANSFERS IN/ SOURCES  | -                    | 7,036                | 7,036             | 7,036                | 55,484               |
|  | <b>TOTAL REVENUES &amp; SOURCES</b>                              | <b>1,448,636</b>     | <b>1,672,883</b>     | <b>1,492,793</b>  | <b>1,693,365</b>     | <b>1,651,077</b>     |
|  | EXPENDITURES   | 1,204,405            | 1,129,131            | 1,441,632         | 1,324,978            | 2,083,060            |
|  | TRANSFERS OUT/ USES  | -                    | -                    | -                 | -                    | -                    |
|  | <b>TOTAL EXPENDITURES &amp; USES</b>                             | <b>1,204,405</b>     | <b>1,129,131</b>     | <b>1,441,632</b>  | <b>\$ 1,324,978</b>  | <b>\$ 2,083,060</b>  |
|  | PRIOR YR/ OTHER BAL SHT ADJS                                     | -                    | -                    | -                 | -                    | -                    |
|  | ENDING FUND BALANCE  | \$ 1,119,898         | \$ 1,663,650         | \$ 1,714,811      | \$ 2,032,037         | \$ 1,600,054         |
|  | NONSPENDABLE FUND BALANCE  | 62,384               | 62,384               | 62,384            | 62,384               | 62,384               |
|  | RESTRICTED FUND BALANCE  | 1,057,514            | 1,601,266            | 1,652,427         | 1,969,653            | 1,537,670            |

| FUND #  | CATEGORY                             |                      |                      | FY 2016-17        |                      |                      |
|---|--------------------------------------|----------------------|----------------------|-------------------|----------------------|----------------------|
| FUND NAME   | CATEGORY SUBTOTALS<br>FUND BALANCES  | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | ADOPTED<br>BUDGET | YEAR-END<br>ESTIMATE | FY 2017-18<br>BUDGET |
| <b>221 - VICTORIA BY THE BAY L&amp;L DISTRICT FUND</b>      |                                      |                      |                      |                   |                      |                      |
|   | BEG. FUND BALANCE                    | \$ 198,817           | \$ 201,999           | \$ 279,459        | \$ 279,459           | \$ 163,526           |
|   | REVENUES                             | 375,138              | 384,965              | 383,505           | 383,505              | 396,928              |
|   | TRANSFERS IN/ SOURCES                |                      | 1,168                | 1,168             | 1,168                | 7,142                |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>375,138</b>       | <b>386,133</b>       | <b>384,673</b>    | <b>384,673</b>       | <b>404,070</b>       |
|   | EXPENDITURES                         | 371,956              | 308,673              | 430,003           | 500,606              | 433,875              |
|   | TRANSFERS OUT/ USES                  |                      |                      |                   |                      | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>371,956</b>       | <b>308,673</b>       | <b>430,003</b>    | <b>500,606</b>       | <b>433,875</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                 | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 201,999</b>    | <b>\$ 279,459</b>    | <b>\$ 234,129</b> | <b>\$ 163,526</b>    | <b>\$ 133,721</b>    |
|   | NONSPENDABLE FUND BALANCE            | 12,040               | 12,040               | 12,040            | 12,040               | 12,040               |
|   | RESTRICTED FUND BALANCE              | 189,959              | 267,419              | 222,089           | 151,486              | 121,681              |
| <b>222 - HERCULES VILLAGE L&amp;L DISTRICT FUND</b>         |                                      |                      |                      |                   |                      |                      |
|   | BEG. FUND BALANCE                    | \$ 265,395           | \$ 261,165           | \$ 282,325        | \$ 282,325           | \$ 315,653           |
|   | REVENUES                             | 128,995              | 132,560              | 132,488           | 132,598              | 137,239              |
|   | TRANSFERS IN/ SOURCES                |                      | 481                  | 481               | 481                  | 2,652                |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>128,995</b>       | <b>133,041</b>       | <b>132,969</b>    | <b>133,079</b>       | <b>139,891</b>       |
|   | EXPENDITURES                         | 133,225              | 111,881              | 199,315           | 99,751               | 155,350              |
|   | TRANSFERS OUT/ USES                  |                      |                      | -                 | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>133,225</b>       | <b>111,881</b>       | <b>199,315</b>    | <b>99,751</b>        | <b>155,350</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                 | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 261,165</b>    | <b>\$ 282,325</b>    | <b>\$ 215,979</b> | <b>\$ 315,653</b>    | <b>\$ 300,194</b>    |
|   | NONSPENDABLE FUND BALANCE            | 7,670                | 7,670                | 7,670             | 7,670                | 7,670                |
|   | RESTRICTED FUND BALANCE              | 253,495              | 274,655              | 208,309           | 307,983              | 292,524              |
| <b>223 - BAYWOOD ASSESSMENT 04-01 L&amp;L DISTRICT FUND</b> |                                      |                      |                      |                   |                      |                      |
|   | BEG. FUND BALANCE                    | \$ 26,003            | \$ 10,359            | \$ 43,736         | \$ 43,736            | \$ 85,942            |
|   | REVENUES                             | 138,689              | 121,784              | 121,415           | 121,485              | 124,938              |
|   | TRANSFERS IN/ SOURCES                |                      | 772                  | 772               | 772                  | 2,963                |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>138,689</b>       | <b>122,556</b>       | <b>122,187</b>    | <b>122,257</b>       | <b>127,901</b>       |
|   | EXPENDITURES                         | 154,333              | 89,179               | 103,014           | 80,051               | 126,930              |
|   | TRANSFERS OUT/ USES                  |                      |                      | -                 | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>154,333</b>       | <b>89,179</b>        | <b>103,014</b>    | <b>80,051</b>        | <b>126,930</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                 | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 10,359</b>     | <b>\$ 43,736</b>     | <b>\$ 62,909</b>  | <b>\$ 85,942</b>     | <b>\$ 86,913</b>     |
|   | NONSPENDABLE FUND BALANCE            | 3,257                | 3,257                | 3,257             | 3,257                | 3,257                |
|   | RESTRICTED FUND BALANCE              | 7,102                | 40,479               | 59,652            | 82,685               | 83,656               |

| FUND #  | CATEGORY                             |                      |                      | FY 2016-17         |                      |                      |
|---|--------------------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|
| FUND NAME   | CATEGORY SUBTOTALS<br>FUND BALANCES  | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | ADOPTED<br>BUDGET  | YEAR-END<br>ESTIMATE | FY 2017-18<br>BUDGET |
| <b>224 - BAYSIDE ASSESSMENT L&amp;L DISTRICT FUND</b> |                                      |                      |                      |                    |                      |                      |
|   | BEG. FUND BALANCE                    | \$ (104,331)         | \$ (38,871)          | \$ 9,660           | \$ 9,660             | \$ 54,990            |
|   | REVENUES                             | 107,314              | 109,187              | 108,914            | 108,914              | 112,322              |
|   | TRANSFERS IN/ SOURCES                |                      | 390                  | 390                | -                    | 1,277                |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>107,314</b>       | <b>109,577</b>       | <b>109,304</b>     | <b>108,914</b>       | <b>113,599</b>       |
|   | EXPENDITURES                         | 41,854               | 61,046               | 84,758             | 63,584               | 72,469               |
|   | TRANSFERS OUT/ USES                  |                      |                      | -                  | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>41,854</b>        | <b>61,046</b>        | <b>84,758</b>      | <b>63,584</b>        | <b>72,469</b>        |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                  | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ (38,871)</b>   | <b>\$ 9,660</b>      | <b>\$ 34,206</b>   | <b>\$ 54,990</b>     | <b>\$ 96,120</b>     |
|   | NONSPENDABLE FUND BALANCE            | 443                  | 443                  | 443                | 443                  | 443                  |
|   | UNASSIGNED FUND BALANCE              | (39,314)             | 9,218                | 33,763             | 54,547               | 95,677               |
| <b>231 - STORMWATER ASSESSMENT FUND</b>               |                                      |                      |                      |                    |                      |                      |
|   | BEG. FUND BALANCE                    | \$ (85,011)          | \$ (66,951)          | \$ (59,879)        | \$ (59,879)          | \$ (60,284)          |
|   | REVENUES                             | 261,744              | 250,490              | 261,000            | 260,000              | 260,000              |
|   | TRANSFERS IN/ SOURCES                |                      | 27,537               | 60,000             | 60,000               | 71,387               |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>261,744</b>       | <b>278,027</b>       | <b>321,000</b>     | <b>320,000</b>       | <b>331,387</b>       |
|   | EXPENDITURES                         | 243,684              | 270,955              | 344,504            | 320,405              | 331,192              |
|   | TRANSFERS OUT/ USES                  |                      |                      | -                  | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>243,684</b>       | <b>270,955</b>       | <b>344,504</b>     | <b>320,405</b>       | <b>331,192</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                  | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ (66,951)</b>   | <b>\$ (59,879)</b>   | <b>\$ (83,383)</b> | <b>\$ (60,284)</b>   | <b>\$ (60,089)</b>   |
|   | NONSPENDABLE FUND BALANCE            | 26,773               | 26,773               | 26,773             | 26,773               | 26,773               |
|   | UNASSIGNED FUND BALANCE              | (93,724)             | (86,652)             | (110,156)          | (87,057)             | (86,862)             |
| <b>242 - COMMUNITY DEVELOPMENT FUND</b>               |                                      |                      |                      |                    |                      |                      |
|   | BEG. FUND BALANCE                    | \$ 296,935           | \$ 361,435           | \$ 289,352         | \$ 289,352           | \$ 331,102           |
|   | REVENUES                             | 64,500               | 156                  | 82,750             | 93,000               | 82,500               |
|   | TRANSFERS IN/ SOURCES                |                      |                      | -                  | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>64,500</b>        | <b>156</b>           | <b>82,750</b>      | <b>93,000</b>        | <b>82,500</b>        |
|   | EXPENDITURES                         | -                    | 72,239               | 75,000             | 51,250               | 75,000               |
|   | TRANSFERS OUT/ USES                  | -                    | -                    | -                  | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>72,239</b>        | <b>75,000</b>      | <b>51,250</b>        | <b>75,000</b>        |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                  | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 361,435</b>    | <b>\$ 289,352</b>    | <b>\$ 297,102</b>  | <b>\$ 331,102</b>    | <b>\$ 338,602</b>    |
|   | NONSPENDABLE FUND BALANCE            | 163,200              | 163,200              | 163,200            | 163,200              | 163,200              |
|   | RESTRICTED FUND BALANCE              | 198,235              | 126,152              | 133,902            | 167,902              | 175,402              |

| FUND #   | CATEGORY                             | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | FY 2016-17          |                      | FY 2017-18<br>BUDGET |
|--|--------------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
|  |                                      |                      |                      | ADOPTED<br>BUDGET   | YEAR-END<br>ESTIMATE |                      |
| FUND<br>NAME   | CATEGORY SUBTOTALS<br>FUND BALANCES  |                      |                      |                     |                      |                      |
| <b>243 - DEVELOPMENT FEE FUND</b>                              |                                      |                      |                      |                     |                      |                      |
|  | BEG. FUND BALANCE                    | \$ 232,517           | \$ 264,063           | \$ 242,580          | \$ 242,580           | \$ 202,761           |
|  | REVENUES                             | 31,546               | 436                  | (2,700)             | -                    | -                    |
|  | TRANSFERS IN/ SOURCES                |                      | 489                  | 489                 | -                    | -                    |
|  | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>31,546</b>        | <b>925</b>           | <b>(2,211)</b>      | <b>-</b>             | <b>-</b>             |
|  | EXPENDITURES                         | -                    | 22,408               | 23,570              | 39,819               | 24,649               |
|  | TRANSFERS OUT/ USES                  | -                    | -                    | -                   | -                    | -                    |
|  | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>22,408</b>        | <b>23,570</b>       | <b>39,819</b>        | <b>24,649</b>        |
|  | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                   |                      | -                    |
|  | <b>ENDING FUND BALANCE</b>           | <b>\$ 264,063</b>    | <b>\$ 242,580</b>    | <b>\$ 216,799</b>   | <b>\$ 202,761</b>    | <b>\$ 178,112</b>    |
|  | NONSPENDABLE FUND BALANCE            | 18,033               | 18,033               | 18,033              | 18,033               | 18,033               |
|  | RESTRICTED FUND BALANCE              | 246,030              | 224,547              | 198,766             | 184,728              | 160,079              |
| <b>262 - GAS TAX (STATE) STREET AND ROAD MAINTENANCE FUND</b>  |                                      |                      |                      |                     |                      |                      |
|  | BEG. FUND BALANCE                    | \$ 3,054,096         | \$ 3,449,249         | \$ 816,376          | \$ 816,376           | \$ (115,266)         |
|  | REVENUES                             | 710,992              | 550,539              | 604,302             | 491,804              | 703,981              |
|  | TRANSFERS IN/ SOURCES                | 45,078               | 2,641                | 2,641               | -                    | -                    |
|  | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>756,070</b>       | <b>553,180</b>       | <b>606,943</b>      | <b>491,804</b>       | <b>703,981</b>       |
|  | EXPENDITURES                         | 360,917              | 1,451,053            | 1,078,200           | 1,423,446            | 1,103,779            |
|  | TRANSFERS OUT/ USES                  | -                    | 1,735,000            | 982,279             | -                    | 34,759               |
|  | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>360,917</b>       | <b>3,186,053</b>     | <b>2,060,479</b>    | <b>1,423,446</b>     | <b>1,138,538</b>     |
|  | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                   | -                    | -                    |
|  | <b>ENDING FUND BALANCE</b>           | <b>\$ 3,449,249</b>  | <b>\$ 816,376</b>    | <b>\$ (637,160)</b> | <b>\$ (115,266)</b>  | <b>\$ (549,823)</b>  |
|  | NONSPENDABLE FUND BALANCE            | -                    | -                    | -                   | -                    | -                    |
|  | RESTRICTED FUND BALANCE              | 3,449,249            | 816,376              | (637,160)           | (115,266)            | (549,823)            |
| <b>263 - MEASURE C/J STREET AND ROAD SPECIAL PROJECTS FUND</b> |                                      |                      |                      |                     |                      |                      |
|  | BEG. FUND BALANCE                    | \$ 438,483           | \$ 716,133           | \$ 1,012,854        | \$ 1,012,854         | \$ 470,919           |
|  | REVENUES                             | 371,725              | 768,619              | 346,301             | -                    | 402,689              |
|  | TRANSFERS IN/ SOURCES                | 99,931               | 2,527                | 2,527               | -                    | -                    |
|  | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>471,656</b>       | <b>771,146</b>       | <b>348,828</b>      | <b>-</b>             | <b>402,689</b>       |
|  | EXPENDITURES                         | 181,933              | 273,425              | 477,236             | 541,935              | 787,628              |
|  | TRANSFERS OUT/ USES                  | 12,073               | 201,000              | 151,000             | -                    | 34,759               |
|  | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>194,006</b>       | <b>474,425</b>       | <b>628,236</b>      | <b>541,935</b>       | <b>822,387</b>       |
|  | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                   | -                    | -                    |
|  | <b>ENDING FUND BALANCE</b>           | <b>\$ 716,133</b>    | <b>\$ 1,012,854</b>  | <b>\$ 733,446</b>   | <b>\$ 470,919</b>    | <b>\$ 51,221</b>     |
|  | NONSPENDABLE FUND BALANCE            | 11,013               | 11,013               | 11,013              | 11,013               | 11,013               |
|  | RESTRICTED FUND BALANCE              | 705,120              | 1,001,841            | 722,433             | 459,906              | 40,208               |

| FUND #  | CATEGORY                             |                      |                       | FY 2016-17            |                       |                       |
|---|--------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| FUND NAME   | CATEGORY SUBTOTALS<br>FUND BALANCES  | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL  | ADOPTED<br>BUDGET     | YEAR-END<br>ESTIMATE  | FY 2017-18<br>BUDGET  |
| <b>291 - SOLID WASTE/RECYCLING AB 939 FUND</b>      |                                      |                      |                       |                       |                       |                       |
|   | BEG. FUND BALANCE                    | \$ 553               | \$ 642                | \$ 215,046            | \$ 215,046            | \$ 215,046            |
|   | REVENUES                             | 89                   | 42,969                | 180,250               | 180,000               | 180,178               |
|   | TRANSFERS IN/ SOURCES                | -                    | 171,435               | -                     | -                     | -                     |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>89</b>            | <b>214,404</b>        | <b>180,250</b>        | <b>180,000</b>        | <b>180,178</b>        |
|   | EXPENDITURES                         | -                    | -                     | 180,000               | 180,000               | 180,000               |
|   | TRANSFERS OUT/ USES                  | -                    | -                     | -                     | -                     | -                     |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>-</b>              | <b>180,000</b>        | <b>180,000</b>        | <b>180,000</b>        |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                       | -                     | -                     | -                     |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 642</b>        | <b>\$ 215,046</b>     | <b>\$ 215,296</b>     | <b>\$ 215,046</b>     | <b>\$ 215,224</b>     |
|   | NONSPENDABLE FUND BALANCE            | -                    | -                     | -                     | -                     | -                     |
|   | RESTRICTED FUND BALANCE              | 642                  | 215,046               | 215,296               | 215,046               | 215,224               |
| <b>201 - STATE COPS A.B. 3229 POLICE GRANT FUND</b> |                                      |                      |                       |                       |                       |                       |
|   | BEG. FUND BALANCE                    | \$ 9,052             | \$ 122,884            | \$ 137,502            | \$ 137,502            | \$ 203,652            |
|   | REVENUES                             | 113,832              | 114,618               | 102,500               | 166,150               | 100,000               |
|   | TRANSFERS IN/ SOURCES                | -                    | -                     | -                     | -                     | -                     |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>113,832</b>       | <b>114,618</b>        | <b>102,500</b>        | <b>166,150</b>        | <b>100,000</b>        |
|   | EXPENDITURES                         | -                    | -                     | -                     | -                     | -                     |
|   | TRANSFERS OUT/ USES                  | -                    | 100,000               | 100,000               | 100,000               | 100,000               |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>100,000</b>        | <b>100,000</b>        | <b>100,000</b>        | <b>100,000</b>        |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                       | -                     | -                     | -                     |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 122,884</b>    | <b>\$ 137,502</b>     | <b>\$ 140,002</b>     | <b>\$ 203,652</b>     | <b>\$ 203,652</b>     |
|   | NONSPENDABLE FUND BALANCE            | -                    | -                     | -                     | -                     | -                     |
|   | RESTRICTED FUND BALANCE              | 122,884              | 137,502               | 140,002               | 203,652               | 203,652               |
| <b>295 - GRANTS - CITYWIDE FUND</b>                 |                                      |                      |                       |                       |                       |                       |
|   | BEG. FUND BALANCE                    | \$ (83,783)          | \$ (34,084)           | \$ (6,754,782)        | \$ (6,754,782)        | \$ (5,776,452)        |
|   | REVENUES                             | 49,699               | 6,743                 | 10,545,537            | 978,330               | -                     |
|   | TRANSFERS IN/ SOURCES                | -                    | 1,936,000             | -                     | -                     | -                     |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>49,699</b>        | <b>1,942,743</b>      | <b>10,545,537</b>     | <b>978,330</b>        | <b>-</b>              |
|   | EXPENDITURES                         | -                    | -                     | -                     | -                     | -                     |
|   | TRANSFERS OUT/ USES                  | -                    | 8,663,441             | 10,887,469            | -                     | -                     |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>8,663,441</b>      | <b>10,887,469</b>     | <b>-</b>              | <b>-</b>              |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                       | -                     | -                     | -                     |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ (34,084)</b>   | <b>\$ (6,754,782)</b> | <b>\$ (7,096,714)</b> | <b>\$ (5,776,452)</b> | <b>\$ (5,776,452)</b> |
|   | NONSPENDABLE FUND BALANCE            | -                    | -                     | -                     | -                     | -                     |
|   | UNASSIGNED FUND BALANCE              | (34,084)             | (6,754,782)           | (7,096,714)           | (5,776,452)           | (5,776,452)           |

| FUND #  | CATEGORY                             | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | FY 2016-17        |                      | FY 2017-18<br>BUDGET |
|---|--------------------------------------|----------------------|----------------------|-------------------|----------------------|----------------------|
|   |                                      |                      |                      | ADOPTED<br>BUDGET | YEAR-END<br>ESTIMATE |                      |
| FUND<br>NAME                                  | CATEGORY SUBTOTALS<br>FUND BALANCES  |                      |                      |                   |                      |                      |
| <b>241 - DIF - GEN PUBLIC FACILITIES FUND</b> |                                      |                      |                      |                   |                      |                      |
|   | BEG. FUND BALANCE                    | \$ 361,340           | \$ 352,758           | \$ 332,042        | \$ 332,042           | \$ 319,095           |
|   | REVENUES                             | 31,069               | 289                  | 39,335            | 12,637               | 39,400               |
|   | TRANSFERS IN/ SOURCES                | -                    | 489                  | -                 | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>31,069</b>        | <b>778</b>           | <b>39,335</b>     | <b>12,637</b>        | <b>39,400</b>        |
|   | EXPENDITURES                         | 39,651               | 21,494               | 175,100           | 25,584               | 173,546              |
|   | TRANSFERS OUT/ USES                  | -                    | -                    | -                 | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>39,651</b>        | <b>21,494</b>        | <b>175,100</b>    | <b>25,584</b>        | <b>173,546</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                 | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 352,758</b>    | <b>\$ 332,042</b>    | <b>\$ 196,277</b> | <b>\$ 319,095</b>    | <b>\$ 184,949</b>    |
|   | NONSPENDABLE FUND BALANCE            | 302,989              | 302,989              | 190,499           | 190,499              | 190,499              |
|   | RESTRICTED FUND BALANCE              | 49,769               | 29,053               | 5,778             | 128,596              | (5,550)              |
| <b>244 - DIF - POLICE FACILITIES FUND</b>     |                                      |                      |                      |                   |                      |                      |
|   | BEG. FUND BALANCE                    | \$ 119,105           | \$ 173,873           | \$ 174,069        | \$ 174,069           | \$ 252,270           |
|   | REVENUES                             | 54,768               | 196                  | 69,925            | 78,201               | 70,000               |
|   | TRANSFERS IN/ SOURCES                | -                    | -                    | -                 | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>54,768</b>        | <b>196</b>           | <b>69,925</b>     | <b>78,201</b>        | <b>70,000</b>        |
|   | EXPENDITURES                         | -                    | -                    | -                 | -                    | -                    |
|   | TRANSFERS OUT/ USES                  | -                    | -                    | -                 | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>-</b>             | <b>-</b>          | <b>-</b>             | <b>-</b>             |
|   | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                 | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 173,873</b>    | <b>\$ 174,069</b>    | <b>\$ 243,994</b> | <b>\$ 252,270</b>    | <b>\$ 322,270</b>    |
|   | NONSPENDABLE FUND BALANCE            | 84,267               | 84,267               | 84,267            | 84,267               | 84,267               |
|   | RESTRICTED FUND BALANCE              | 89,606               | 89,802               | 159,727           | 168,003              | 238,003              |
| <b>246 - DIF - FIRE FACILITIES FUND</b>       |                                      |                      |                      |                   |                      |                      |
|   | BEG. FUND BALANCE                    | \$ -                 | \$ 67,746            | \$ 67,746         | \$ 67,746            | \$ 74,089            |
|   | REVENUES                             | 67,746               | -                    | 56,596            | 63,431               | 56,596               |
|   | TRANSFERS IN/ SOURCES                | -                    | -                    | -                 | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>67,746</b>        | <b>-</b>             | <b>56,596</b>     | <b>63,431</b>        | <b>56,596</b>        |
|   | EXPENDITURES                         | -                    | -                    | -                 | 57,088               | 56,595               |
|   | TRANSFERS OUT/ USES                  | -                    | -                    | -                 | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>-</b>             | <b>-</b>          | <b>57,088</b>        | <b>56,595</b>        |
|   | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                 | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 67,746</b>     | <b>\$ 67,746</b>     | <b>\$ 124,342</b> | <b>\$ 74,089</b>     | <b>\$ 74,090</b>     |
|   | NONSPENDABLE FUND BALANCE            | 67,746               | 67,746               | -                 | -                    | 74,090               |
|   | RESTRICTED FUND BALANCE              | -                    | -                    | 124,342           | 74,089               | -                    |

| FUND #   | CATEGORY                             |                      |                      | FY 2016-17          |                      |                      |
|--|--------------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| FUND NAME  | CATEGORY SUBTOTALS<br>FUND BALANCES  | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | ADOPTED<br>BUDGET   | YEAR-END<br>ESTIMATE | FY 2017-18<br>BUDGET |
| <b>247 - DIF - PARK &amp; REC FACILITIES FUND</b>                      |                                      |                      |                      |                     |                      |                      |
|  | BEG. FUND BALANCE                    | \$ 4,877,358         | \$ 4,943,527         | \$ 4,799,985        | \$ 4,799,985         | \$ 4,608,880         |
|  | REVENUES                             | 66,169               | 1,176                | 44,420              | 895                  | 82,176               |
|  | TRANSFERS IN/ SOURCES                | -                    | -                    | -                   | -                    | -                    |
|  | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>66,169</b>        | <b>1,176</b>         | <b>44,420</b>       | <b>895</b>           | <b>82,176</b>        |
|  | EXPENDITURES                         | -                    | 144,718              | 192,515             | 192,000              | 200,720              |
|  | TRANSFERS OUT/ USES                  | -                    | -                    | -                   | -                    | -                    |
|  | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>144,718</b>       | <b>192,515</b>      | <b>192,000</b>       | <b>200,720</b>       |
|  | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                   | -                    | -                    |
|  | <b>ENDING FUND BALANCE</b>           | <b>\$ 4,943,527</b>  | <b>\$ 4,799,985</b>  | <b>\$ 4,651,890</b> | <b>\$ 4,608,880</b>  | <b>\$ 4,490,336</b>  |
|  | NONSPENDABLE FUND BALANCE            | 4,322,303            | 4,322,303            | 4,322,303           | 4,322,303            | 4,322,303            |
|  | RESTRICTED FUND BALANCE              | 621,224              | 477,682              | 329,587             | 286,577              | 168,033              |
| <b>248/261 - DIF - TRAFFIC FACILITIES FUND</b>                         |                                      |                      |                      |                     |                      |                      |
|  | BEG. FUND BALANCE                    | \$ 1,077,803         | \$ 1,120,401         | \$ 819,612          | \$ 819,612           | \$ 880,117           |
|  | REVENUES                             | 42,598               | 615                  | 56,240              | 60,505               | 54,000               |
|  | TRANSFERS IN/ SOURCES                | -                    | -                    | -                   | -                    | -                    |
|  | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>42,598</b>        | <b>615</b>           | <b>56,240</b>       | <b>60,505</b>        | <b>54,000</b>        |
|  | EXPENDITURES                         | -                    | 301,404              | -                   | -                    | -                    |
|  | TRANSFERS OUT/ USES                  | -                    | -                    | -                   | -                    | -                    |
|  | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>301,404</b>       | <b>-</b>            | <b>-</b>             | <b>-</b>             |
|  | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                   | -                    | -                    |
|  | <b>ENDING FUND BALANCE</b>           | <b>\$ 1,120,401</b>  | <b>\$ 819,612</b>    | <b>\$ 875,852</b>   | <b>\$ 880,117</b>    | <b>\$ 934,117</b>    |
|  | NONSPENDABLE FUND BALANCE            | 908,485              | 908,485              | 657,246             | 657,246              | 657,246              |
|  | RESTRICTED FUND BALANCE              | 211,916              | (88,873)             | 218,606             | 222,871              | 276,871              |
| <b>264 - SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM (STMP) FUND</b> |                                      |                      |                      |                     |                      |                      |
|  | BEG. FUND BALANCE                    | \$ -                 | \$ 52,329            | \$ 52,329           | \$ 52,329            | \$ 1,087,145         |
|  | REVENUES                             | 180,105              | -                    | 159,720             | 1,178,765            | 159,720              |
|  | TRANSFERS IN/ SOURCES                | -                    | -                    | -                   | -                    | -                    |
|  | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>180,105</b>       | <b>-</b>             | <b>159,720</b>      | <b>1,178,765</b>     | <b>159,720</b>       |
|  | EXPENDITURES                         | 127,776              | -                    | 142,725             | 143,949              | 159,720              |
|  | TRANSFERS OUT/ USES                  | -                    | -                    | -                   | -                    | -                    |
|  | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>127,776</b>       | <b>-</b>             | <b>142,725</b>      | <b>143,949</b>       | <b>159,720</b>       |
|  | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                   | -                    | -                    |
|  | <b>ENDING FUND BALANCE</b>           | <b>\$ 52,329</b>     | <b>\$ 52,329</b>     | <b>\$ 69,324</b>    | <b>\$ 1,087,145</b>  | <b>\$ 1,087,145</b>  |
|  | NONSPENDABLE FUND BALANCE            | -                    | -                    | 69,324              | 1,087,145            | 1,087,145            |
|  | RESTRICTED FUND BALANCE              | 52,329               | 52,329               | -                   | -                    | -                    |

| FUND #  | CATEGORY                             |                      |                      | FY 2016-17        |                      |                      |
|---|--------------------------------------|----------------------|----------------------|-------------------|----------------------|----------------------|
| FUND NAME   | CATEGORY SUBTOTALS<br>FUND BALANCES  | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | ADOPTED<br>BUDGET | YEAR-END<br>ESTIMATE | FY 2017-18<br>BUDGET |
| <b>521 - REGIONAL WATER QUALITY DEVELOPMENT IMPACT FEE FUND</b>       |                                      |                      |                      |                   |                      |                      |
|   | BEG. FUND BALANCE                    | \$ 48,927            | \$ 48,995            | \$ 49,102         | \$ 49,102            | \$ 49,102            |
|   | REVENUES                             | 68                   | 107                  | -                 | -                    | 107                  |
|   | TRANSFERS IN/ SOURCES                |                      |                      | -                 | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>68</b>            | <b>107</b>           | <b>-</b>          | <b>-</b>             | <b>107</b>           |
|   | EXPENDITURES                         |                      |                      | -                 | -                    | -                    |
|   | TRANSFERS OUT/ USES                  |                      |                      | -                 | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>-</b>             | <b>-</b>          | <b>-</b>             | <b>-</b>             |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                 | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 48,995</b>     | <b>\$ 49,102</b>     | <b>\$ 49,102</b>  | <b>\$ 49,102</b>     | <b>\$ 49,209</b>     |
|   | RESTRICTED FUND BALANCE              | 48,995               | 49,102               | 49,102            | 49,102               | 49,209               |
|   | UNASSIGNED FUND BALANCE              | -                    | -                    | -                 | -                    | -                    |
| <b>300 - CITY CAPITAL PROJECTS (SINGLE SOURCE FUNDED) FUND</b>        |                                      |                      |                      |                   |                      |                      |
|   | BEG. FUND BALANCE                    | \$ 126,555           | \$ 126,555           | \$ 126,555        | \$ 126,555           | \$ 126,555           |
|   | REVENUES                             | -                    | -                    | -                 | -                    | -                    |
|   | TRANSFERS IN/ SOURCES                |                      |                      | -                 | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>-</b>             | <b>-</b>             | <b>-</b>          | <b>-</b>             | <b>-</b>             |
|   | EXPENDITURES                         | -                    | -                    | -                 | -                    | -                    |
|   | TRANSFERS OUT/ USES                  | -                    | -                    | -                 | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>-</b>             | <b>-</b>          | <b>-</b>             | <b>-</b>             |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                 | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 126,555</b>    | <b>\$ 126,555</b>    | <b>\$ 126,555</b> | <b>\$ 126,555</b>    | <b>\$ 126,555</b>    |
|   | RESTRICTED FUND BALANCE              | 126,555              | 126,555              | 126,555           | 126,555              | 126,555              |
|   | UNASSIGNED FUND BALANCE              | -                    | -                    | -                 | -                    | -                    |
| <b>383 - CITY FACILITIES ENERGY EFFICIENCY LEASE (SUN TRUST) FUND</b> |                                      |                      |                      |                   |                      |                      |
|   | BEG. FUND BALANCE                    | \$ -                 | \$ -                 | \$ -              | \$ -                 | \$ 402               |
|   | REVENUES                             | 205,099              | 205,099              | 205,500           | 205,500              | 205,099              |
|   | TRANSFERS IN/ SOURCES                |                      |                      | -                 | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>205,099</b>       | <b>205,099</b>       | <b>205,500</b>    | <b>205,500</b>       | <b>205,099</b>       |
|   | EXPENDITURES                         | 205,099              | 205,099              | 205,499           | 205,098              | 205,099              |
|   | TRANSFERS OUT/ USES                  |                      |                      | -                 | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>205,099</b>       | <b>205,099</b>       | <b>205,499</b>    | <b>205,098</b>       | <b>205,099</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                 | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 1</b>       | <b>\$ 402</b>        | <b>\$ 402</b>        |
|   | NONSPENDABLE FUND BALANCE            | -                    | -                    | -                 | -                    | -                    |
|   | RESTRICTED FUND BALANCE              | -                    | -                    | -                 | -                    | -                    |

| FUND #  | CATEGORY                             | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | FY 2016-17           |                      | FY 2017-18<br>BUDGET |
|---|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   |                                      |                      |                      | ADOPTED<br>BUDGET    | YEAR-END<br>ESTIMATE |                      |
| FUND<br>NAME  | CATEGORY SUBTOTALS<br>FUND BALANCES  |                      |                      |                      |                      |                      |
| <b>672 - 2003B SERIES LEASE REVENUE BONDS DEBT SERVICE FUND</b> |                                      |                      |                      |                      |                      |                      |
|   | BEG. FUND BALANCE                    | \$ 6,703,250         | \$ 6,702,250         | \$ 6,702,250         | \$ 6,702,250         | \$ 6,655,869         |
|   | REVENUES                             | 572,188              | 567,573              | 568,653              | 568,662              | 567,573              |
|   | TRANSFERS IN/ SOURCES                |                      |                      | -                    | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>572,188</b>       | <b>567,573</b>       | <b>568,653</b>       | <b>568,662</b>       | <b>567,573</b>       |
|   | EXPENDITURES                         | 573,188              | 567,573              | 568,573              | 615,043              | 566,929              |
|   | TRANSFERS OUT/ USES                  |                      |                      | -                    | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>573,188</b>       | <b>567,573</b>       | <b>568,573</b>       | <b>615,043</b>       | <b>566,929</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                    | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 6,702,250</b>  | <b>\$ 6,702,250</b>  | <b>\$ 6,702,330</b>  | <b>\$ 6,655,869</b>  | <b>\$ 6,656,513</b>  |
|   | NONSPENDABLE FUND BALANCE            | 6,702,250            | 6,702,250            | 6,702,330            | 6,655,869            | 6,656,513            |
|   | RESTRICTED FUND BALANCE              | -                    | -                    | -                    | -                    | -                    |
| <b>673 - 2009 SERIES LEASE REVENUE BONDS DEBT SERVICE FUND</b>  |                                      |                      |                      |                      |                      |                      |
|   | BEG. FUND BALANCE                    | \$ 1,903,923         | \$ 1,782,045         | \$ 1,693,060         | \$ 1,693,060         | \$ 1,637,875         |
|   | REVENUES                             | 797,362              | 828,655              | 919,575              | 951,405              | 857,050              |
|   | TRANSFERS IN/ SOURCES                |                      |                      |                      | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>797,362</b>       | <b>828,655</b>       | <b>919,575</b>       | <b>951,405</b>       | <b>857,050</b>       |
|   | EXPENDITURES                         | 919,240              | 917,640              | 919,240              | 1,006,590            | 915,940              |
|   | TRANSFERS OUT/ USES                  | -                    | -                    | -                    | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>919,240</b>       | <b>917,640</b>       | <b>919,240</b>       | <b>1,006,590</b>     | <b>915,940</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                    | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 1,782,045</b>  | <b>\$ 1,693,060</b>  | <b>\$ 1,693,395</b>  | <b>\$ 1,637,875</b>  | <b>\$ 1,578,985</b>  |
|   | NONSPENDABLE FUND BALANCE            | -                    | -                    | -                    | -                    | -                    |
|   | RESTRICTED FUND BALANCE              | 1,782,045            | 1,693,060            | 1,693,395            | 1,637,875            | 1,578,985            |
| <b>420 - HERCULES WASTEWATER UTILITY ENTERPRISE FUND</b>        |                                      |                      |                      |                      |                      |                      |
|   | BEG. NET ASSETS                      | \$ 22,510,129        | \$ 32,505,864        | \$ 32,626,359        | \$ 32,626,359        | \$ 33,655,803        |
|   | REVENUES                             | 6,051,606            | 5,619,099            | 5,413,899            | 5,968,241            | 5,815,767            |
|   | TRANSFERS IN/ SOURCES                | 92,736               | 4,585,452            | 19,160,000           | 8,000,000            | 16,000,000           |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>6,144,342</b>     | <b>10,204,551</b>    | <b>24,573,899</b>    | <b>13,968,241</b>    | <b>21,815,767</b>    |
|   | EXPENDITURES                         | 2,807,039            | 5,264,056            | 19,015,713           | 12,688,797           | 20,454,141           |
|   | TRANSFERS OUT/ USES                  |                      | 4,820,000            | 245,000              | 250,000              | 260,000              |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>2,807,039</b>     | <b>10,084,056</b>    | <b>19,260,713</b>    | <b>12,938,797</b>    | <b>20,714,141</b>    |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                    | -                    | -                    |
|   | <b>ENDING NET ASSETS</b>             | <b>\$ 32,505,864</b> | <b>\$ 32,626,359</b> | <b>\$ 37,939,545</b> | <b>\$ 33,655,803</b> | <b>\$ 34,757,429</b> |
|   | NET INVESTMENT IN CAPITAL ASSETS     | 9,897,549            | 9,897,549            | 9,897,549            | 9,897,549            | 9,897,549            |
|   | UNRESTRICTED NET ASSETS              | 22,608,315           | 22,728,810           | 28,041,996           | 23,758,254           | 24,859,880           |

| FUND #  | CATEGORY                             |                      |                      | FY 2016-17          |                      |                      |
|---|--------------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| FUND NAME   | CATEGORY SUBTOTALS<br>FUND BALANCES  | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | ADOPTED<br>BUDGET   | YEAR-END<br>ESTIMATE | FY 2017-18<br>BUDGET |
| <b>675 - HERCULES WASTEWATER TREATMENT PLANT DEBT SERVICE FUND- 2010 SERIES PFA UTILITY REVENUE BONDS</b> |                                      |                      |                      |                     |                      |                      |
|   | BEG. NET ASSETS                      | \$ 7,598,690         | \$ 8,331,546         | \$ 8,576,546        | \$ 8,576,546         | \$ 8,826,546         |
|   | REVENUES                             | 732,856              | -                    | 487,856             | -                    | -                    |
|   | TRANSFERS IN/ SOURCES                | -                    | 245,000              | 245,000             | 250,000              | 260,000              |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>732,856</b>       | <b>245,000</b>       | <b>732,856</b>      | <b>250,000</b>       | <b>260,000</b>       |
|   | EXPENDITURES                         | -                    | -                    | -                   | -                    | -                    |
|   | TRANSFERS OUT/ USES                  | -                    | -                    | 7,236,763           | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>-</b>             | <b>7,236,763</b>    | <b>-</b>             | <b>-</b>             |
|   | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                   | -                    | -                    |
|   | <b>ENDING NET ASSETS</b>             | <b>\$ 8,331,546</b>  | <b>\$ 8,576,546</b>  | <b>\$ 2,072,639</b> | <b>\$ 8,826,546</b>  | <b>\$ 9,086,546</b>  |
|   | NET INVESTMENT IN CAPITAL ASSETS     | -                    | -                    | -                   | -                    | -                    |
|   | UNRESTRICTED NET ASSETS              | 8,331,546            | 8,576,546            | 2,072,639           | 8,826,546            | 9,086,546            |
| <b>450 - VEHICLE REPLACEMENT INTERNAL SERVICE FUND</b>  |                                      |                      |                      |                     |                      |                      |
|   | BEG. NET ASSETS                      | \$ 1,377,845         | \$ 1,386,903         | \$ 1,243,078        | \$ 1,243,078         | \$ 844,127           |
|   | REVENUES                             | 71,466               | 6,000                | 72,437              | 64,522               | 71,662               |
|   | TRANSFERS IN/ SOURCES                | -                    | -                    | -                   | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>71,466</b>        | <b>6,000</b>         | <b>72,437</b>       | <b>64,522</b>        | <b>71,662</b>        |
|   | EXPENDITURES                         | 62,408               | 149,825              | 325,000             | 463,473              | 426,214              |
|   | TRANSFERS OUT/ USES                  | -                    | -                    | -                   | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>62,408</b>        | <b>149,825</b>       | <b>325,000</b>      | <b>463,473</b>       | <b>426,214</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                   | -                    | -                    |
|   | <b>ENDING NET ASSETS</b>             | <b>\$ 1,386,903</b>  | <b>\$ 1,243,078</b>  | <b>\$ 990,515</b>   | <b>\$ 844,127</b>    | <b>\$ 489,575</b>    |
|   | NET INVESTMENT IN CAPITAL ASSETS     | 242,434              | 242,434              | 242,434             | 242,434              | 242,434              |
|   | UNRESTRICTED NET ASSETS              | 1,144,469            | 1,000,644            | 748,081             | 601,693              | 247,141              |
| <b>460 - EQUIPMENT REPLACEMENT / INFORMATION TECHNOLOGY INTERNAL SERVICE FUND</b>                         |                                      |                      |                      |                     |                      |                      |
|   | BEG. NET ASSETS                      | \$ 1,437,394         | \$ 1,461,961         | \$ 1,427,328        | \$ 1,427,328         | \$ 1,377,553         |
|   | REVENUES                             | 551,120              | 612,544              | 571,528             | 778,173              | 635,952              |
|   | TRANSFERS IN/ SOURCES                | -                    | 4,478                | 4,478               | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>551,120</b>       | <b>617,022</b>       | <b>576,006</b>      | <b>778,173</b>       | <b>635,952</b>       |
|   | EXPENDITURES                         | 786,332              | 651,655              | 423,338             | 827,948              | 600,965              |
|   | TRANSFERS OUT/ USES                  | (259,779)            | -                    | -                   | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>526,553</b>       | <b>651,655</b>       | <b>423,338</b>      | <b>827,948</b>       | <b>600,965</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                   | -                    | -                    |
|   | <b>ENDING NET ASSETS</b>             | <b>\$ 1,461,961</b>  | <b>\$ 1,427,328</b>  | <b>\$ 1,579,996</b> | <b>\$ 1,377,553</b>  | <b>\$ 1,412,540</b>  |
|   | NET INVESTMENT IN CAPITAL ASSETS     | 307,276              | 307,276              | 307,276             | 307,276              | 307,276              |
|   | UNRESTRICTED NET ASSETS              | 1,154,685            | 1,120,052            | 1,272,720           | 1,070,277            | 1,105,264            |

| FUND #  | CATEGORY                             |                      |                      | FY 2016-17          |                      |                      |
|---|--------------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| FUND NAME   | CATEGORY SUBTOTALS<br>FUND BALANCES  | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | ADOPTED<br>BUDGET   | YEAR-END<br>ESTIMATE | FY 2017-18<br>BUDGET |
| <b>470 - FACILITY MAINTENANCE INTERNAL SERVICE FUND</b>                                 |                                      |                      |                      |                     |                      |                      |
|   | BEG. NET ASSETS                      | \$ 9,039             | \$ (77,679)          | \$ (59,916)         | \$ (59,916)          | \$ 15,479            |
|   | REVENUES                             | 287,827              | 330,876              | 551,135             | 389,627              | 342,456              |
|   | TRANSFERS IN/ SOURCES                | -                    | 1,447                | 1,447               | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>287,827</b>       | <b>332,323</b>       | <b>552,582</b>      | <b>389,627</b>       | <b>342,456</b>       |
|   | EXPENDITURES                         | 374,545              | 314,560              | 551,856             | 314,232              | 148,539              |
|   | TRANSFERS OUT/ USES                  | -                    | -                    | -                   | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>374,545</b>       | <b>314,560</b>       | <b>551,856</b>      | <b>314,232</b>       | <b>148,539</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                   | -                    | -                    |
|   | <b>ENDING NET ASSETS</b>             | <b>\$ (77,679)</b>   | <b>\$ (59,916)</b>   | <b>\$ (59,190)</b>  | <b>\$ 15,479</b>     | <b>\$ 209,396</b>    |
|   | NET INVESTMENT IN CAPITAL ASSETS     | -                    | -                    | -                   | -                    | -                    |
|   | UNRESTRICTED NET ASSETS              | (77,679)             | (59,916)             | (59,190)            | 15,479               | 209,396              |
| <b>511 - RETIREE HEALTH-OTHER POST EMPLOYMENT BENEFITS (OPEB) INTERNAL SERVICE FUND</b> |                                      |                      |                      |                     |                      |                      |
|   | BEG. FUND BALANCE                    | \$ 1,789,606         | \$ 1,556,030         | \$ 1,727,694        | \$ 1,727,694         | \$ 1,713,183         |
|   | REVENUES                             | 51,970               | (8,290)              | (85,659)            | 175,320              | 775,176              |
|   | TRANSFERS IN/ SOURCES                | -                    | 230,000              | 280,000             | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>51,970</b>        | <b>221,710</b>       | <b>194,341</b>      | <b>175,320</b>       | <b>775,176</b>       |
|   | EXPENDITURES                         | 285,546              | 50,046               | 192,568             | 189,831              | 193,530              |
|   | TRANSFERS OUT/ USES                  | -                    | -                    | -                   | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>285,546</b>       | <b>50,046</b>        | <b>192,568</b>      | <b>189,831</b>       | <b>193,530</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                   | -                    | -                    |
|   | <b>ENDING FUND BALANCE</b>           | <b>\$ 1,556,030</b>  | <b>\$ 1,727,694</b>  | <b>\$ 1,729,467</b> | <b>\$ 1,713,183</b>  | <b>\$ 2,294,829</b>  |
|   | RESTRICTED NET ASSETS                | 935,713              | 935,713              | 935,713             | 935,713              | 935,713              |
|   | UNRESTRICTED NET ASSETS              | 620,317              | 791,981              | 793,754             | 777,470              | 1,359,116            |
| <b>Fiduciary: Agency Fund</b>   |                                      |                      |                      |                     |                      |                      |
| <b>380 - ASSMT. DIST 91-1 DEBT SERVICE FUND</b>   |                                      |                      |                      |                     |                      |                      |
|   | BEG. DEPOSIT PAYABLE                 | \$ 163,347           | \$ 163,347           | \$ 163,347          | \$ 163,347           | \$ 163,347           |
|   | REVENUES                             | -                    | -                    | -                   | -                    | -                    |
|   | TRANSFERS IN/ SOURCES                | -                    | -                    | -                   | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>-</b>             | <b>-</b>             | <b>-</b>            | <b>-</b>             | <b>-</b>             |
|   | EXPENDITURES                         | -                    | -                    | -                   | -                    | -                    |
|   | TRANSFERS OUT/ USES                  | -                    | -                    | -                   | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>-</b>             | <b>-</b>            | <b>-</b>             | <b>-</b>             |
|   | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                   | -                    | -                    |
|   | <b>ENDING DEPOSIT PAYABLE</b>        | <b>\$ 163,347</b>    | <b>\$ 163,347</b>    | <b>\$ 163,347</b>   | <b>\$ 163,347</b>    | <b>\$ 163,347</b>    |

| FUND #  | CATEGORY                             |                      |                      | FY 2016-17          |                      |                      |
|---|--------------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| FUND NAME   | CATEGORY SUBTOTALS<br>FUND BALANCES  | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | ADOPTED<br>BUDGET   | YEAR-END<br>ESTIMATE | FY 2017-18<br>BUDGET |
| <b>Fiduciary: Agency Fund</b>   |                                      |                      |                      |                     |                      |                      |
| <b>381 - ASSMT. DIST 01-1 DEBT SERVICE FUND</b>                               |                                      |                      |                      |                     |                      |                      |
|   | BEG. DEPOSIT PAYABLE                 | \$ 1,651,676         | \$ 1,789,581         | \$ 1,342,735        | \$ 1,342,735         | \$ 896,353           |
|   | REVENUES                             | 889,717              | 438,470              | 829,293             | 481,105              | 438,470              |
|   | TRANSFERS IN/ SOURCES                |                      |                      | -                   | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>889,717</b>       | <b>438,470</b>       | <b>829,293</b>      | <b>481,105</b>       | <b>438,470</b>       |
|   | EXPENDITURES                         | 751,812              | 885,316              | 1,004,588           | 927,487              | -                    |
|   | TRANSFERS OUT/ USES                  |                      |                      | -                   | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>751,812</b>       | <b>885,316</b>       | <b>1,004,588</b>    | <b>927,487</b>       | <b>-</b>             |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                   | -                    | -                    |
|   | <b>ENDING DEPOSIT PAYABLE</b>        | <b>\$ 1,789,581</b>  | <b>\$ 1,342,735</b>  | <b>\$ 1,167,440</b> | <b>\$ 896,353</b>    | <b>\$ 1,334,823</b>  |
| <b>Fiduciary: Agency Fund</b>   |                                      |                      |                      |                     |                      |                      |
| <b>382 - ASSMT DIST 05-01 DEBT SERVICE FUND</b>                               |                                      |                      |                      |                     |                      |                      |
|   | BEG. DEPOSIT PAYABLE                 | \$ 709,497           | \$ 883,820           | \$ 460,884          | \$ 460,884           | \$ 462,072           |
|   | REVENUES                             | 600,107              | 42                   | 422,998             | 422,981              | 461,764              |
|   | TRANSFERS IN/ SOURCES                |                      |                      | -                   | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>600,107</b>       | <b>42</b>            | <b>422,998</b>      | <b>422,981</b>       | <b>461,764</b>       |
|   | EXPENDITURES                         | 425,784              | 422,978              | 433,088             | 421,793              | 421,808              |
|   | TRANSFERS OUT/ USES                  |                      |                      | -                   | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>425,784</b>       | <b>422,978</b>       | <b>433,088</b>      | <b>421,793</b>       | <b>421,808</b>       |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                   | -                    | -                    |
|   | <b>ENDING DEPOSIT PAYABLE</b>        | <b>\$ 883,820</b>    | <b>\$ 460,884</b>    | <b>\$ 450,794</b>   | <b>\$ 462,072</b>    | <b>\$ 502,028</b>    |
| <b>Fiduciary: Agency Fund</b>   |                                      |                      |                      |                     |                      |                      |
| <b>501 - TAYLOR WOODROW MAINTENANCE LMOD RESTRICTED EXPENDABLE TRUST FUND</b> |                                      |                      |                      |                     |                      |                      |
|   | BEG. DEPOSIT PAYABLE                 | \$ 66,447            | \$ 66,539            | \$ 66,685           | \$ 66,685            | \$ 66,685            |
|   | REVENUES                             | 92                   | 146                  | 144                 | -                    | 146                  |
|   | TRANSFERS IN/ SOURCES                |                      |                      | -                   | -                    | -                    |
|   | <b>TOTAL REVENUES &amp; SOURCES</b>  | <b>92</b>            | <b>146</b>           | <b>144</b>          | <b>-</b>             | <b>146</b>           |
|   | EXPENDITURES                         | -                    | -                    | -                   | -                    | -                    |
|   | TRANSFERS OUT/ USES                  |                      |                      | -                   | -                    | -                    |
|   | <b>TOTAL EXPENDITURES &amp; USES</b> | <b>-</b>             | <b>-</b>             | <b>-</b>            | <b>-</b>             | <b>-</b>             |
|   | PRIOR YR/ OTHER BAL SHT ADJS         |                      |                      | -                   | -                    | -                    |
|   | <b>ENDING DEPOSIT PAYABLE</b>        | <b>\$ 66,539</b>     | <b>\$ 66,685</b>     | <b>\$ 66,829</b>    | <b>\$ 66,685</b>     | <b>\$ 66,831</b>     |

| FUND #   | CATEGORY                             |                      |                      | FY 2016-17         |                      |                      |
|--|--------------------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|
| FUND NAME  | CATEGORY SUBTOTALS<br>FUND BALANCES  | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | ADOPTED<br>BUDGET  | YEAR-END<br>ESTIMATE | FY 2017-18<br>BUDGET |
| <b>Fiduciary: Agency Fund</b>  |                                      |                      |                      |                    |                      |                      |
| <b>531 - HERCULES COMMUNITY LIBRARY RESTRICTED EXPENDABLE TRUST FUND</b>                         |                                      |                      |                      |                    |                      |                      |
|  | BEG. DEPOSIT PAYABLE                 | \$ 111               | \$ 111               | \$ 111             | \$ 111               | \$ 111               |
|  | REVENUES                             | -                    | -                    | -                  | -                    | -                    |
|  | TRANSFERS IN/ SOURCES                | -                    | -                    | -                  | -                    | -                    |
|  | <b>TOTAL REVENUES &amp; SOURCES</b>  | -                    | -                    | -                  | -                    | -                    |
|  | EXPENDITURES                         | -                    | -                    | -                  | -                    | -                    |
|  | TRANSFERS OUT/ USES                  | -                    | -                    | -                  | -                    | -                    |
|  | <b>TOTAL EXPENDITURES &amp; USES</b> | -                    | -                    | -                  | -                    | -                    |
|  | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                  | -                    | -                    |
|  | <b>ENDING DEPOSIT PAYABLE</b>        | <b>\$ 111</b>        | <b>\$ 111</b>        | <b>\$ 111</b>      | <b>\$ 111</b>        | <b>\$ 111</b>        |
| <b>Fiduciary: Agency Fund</b>  |                                      |                      |                      |                    |                      |                      |
| <b>535 - HERCULES / PINOLE WASTE WATER TREATMENT PLANT PLAN RESTRICTED EXPENDABLE TRUST FUND</b> |                                      |                      |                      |                    |                      |                      |
|  | BEG. DEPOSIT PAYABLE                 | \$ (10,880)          | \$ (10,880)          | \$ (10,880)        | \$ (10,880)          | \$ (10,880)          |
|  | REVENUES                             | -                    | -                    | -                  | -                    | -                    |
|  | TRANSFERS IN/ SOURCES                | -                    | -                    | -                  | -                    | -                    |
|  | <b>TOTAL REVENUES &amp; SOURCES</b>  | -                    | -                    | -                  | -                    | -                    |
|  | EXPENDITURES                         | -                    | -                    | -                  | -                    | -                    |
|  | TRANSFERS OUT/ USES                  | -                    | -                    | -                  | -                    | -                    |
|  | <b>TOTAL EXPENDITURES &amp; USES</b> | -                    | -                    | -                  | -                    | -                    |
|  | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                  | -                    | -                    |
|  | <b>ENDING DEPOSIT PAYABLE</b>        | <b>\$ (10,880)</b>   | <b>\$ (10,880)</b>   | <b>\$ (10,880)</b> | <b>\$ (10,880)</b>   | <b>\$ (10,880)</b>   |
| <b>Fiduciary: Agency Fund</b>  |                                      |                      |                      |                    |                      |                      |
| <b>720 - TRANSIT FUND: WESTCAT</b>   |                                      |                      |                      |                    |                      |                      |
|  | BEG. DEPOSIT PAYABLE                 | \$ (3,533)           | \$ (3,533)           | \$ (3,533)         | \$ (3,533)           | \$ (3,533)           |
|  | REVENUES                             | -                    | -                    | -                  | -                    | -                    |
|  | TRANSFERS IN/ SOURCES                | -                    | -                    | -                  | -                    | -                    |
|  | <b>TOTAL REVENUES &amp; SOURCES</b>  | -                    | -                    | -                  | -                    | -                    |
|  | EXPENDITURES                         | -                    | -                    | -                  | -                    | -                    |
|  | TRANSFERS OUT/ USES                  | -                    | -                    | -                  | -                    | -                    |
|  | <b>TOTAL EXPENDITURES &amp; USES</b> | -                    | -                    | -                  | -                    | -                    |
|  | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                  | -                    | -                    |
|  | <b>ENDING DEPOSIT PAYABLE</b>        | <b>\$ (3,533)</b>    | <b>\$ (3,533)</b>    | <b>\$ (3,533)</b>  | <b>\$ (3,533)</b>    | <b>\$ (3,533)</b>    |

| FUND #                        | CATEGORY                             |                      |                      | FY 2016-17        |                      |                      |
|-------------------------------|--------------------------------------|----------------------|----------------------|-------------------|----------------------|----------------------|
| FUND NAME                     | CATEGORY SUBTOTALS<br>FUND BALANCES  | FY 2014-15<br>ACTUAL | FY 2015-16<br>ACTUAL | ADOPTED<br>BUDGET | YEAR-END<br>ESTIMATE | FY 2017-18<br>BUDGET |
| <b>Fiduciary: Agency Fund</b> |                                      |                      |                      |                   |                      |                      |
| 730 - HERCULES GOLF CLUB FUND |                                      |                      |                      |                   |                      |                      |
|                               | BEG. DEPOSIT PAYABLE                 | \$ 52,972            | \$ 52,972            | \$ 53,088         | \$ 53,088            | \$ 43,088            |
|                               | REVENUES                             | -                    | 116                  | -                 | -                    | -                    |
|                               | TRANSFERS IN/ SOURCES                | -                    | -                    | -                 | -                    | -                    |
|                               | <b>TOTAL REVENUES &amp; SOURCES</b>  | -                    | 116                  | -                 | -                    | -                    |
|                               | EXPENDITURES                         | -                    | -                    | -                 | -                    | -                    |
|                               | TRANSFERS OUT/ USES                  | -                    | -                    | 10,000            | 10,000               | 10,000               |
|                               | <b>TOTAL EXPENDITURES &amp; USES</b> | -                    | -                    | 10,000            | 10,000               | 10,000               |
|                               | PRIOR YR/ OTHER BAL SHT ADJS         | -                    | -                    | -                 | -                    | -                    |
|                               | <b>ENDING DEPOSIT PAYABLE</b>        | <b>\$ 52,972</b>     | <b>\$ 53,088</b>     | <b>\$ 43,088</b>  | <b>\$ 43,088</b>     | <b>\$ 33,088</b>     |

**FY 2017-18 BUDGETED  
REVENUES AND EXPENDITURES**

**CITY OF HERCULES - PROPOSED FY17-18 REVENUES (06-27-2017)**  
**FROM FY15-16 TO FY 17-18**  
**GENERAL FUND REVENUES**

| Fund       | Fund Description | Department Description | Division Description | Activity Description    | Account                   | Account Description        | FY15-16 ACTUALS  | FY16-17 BUDGET   | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN |
|------------|------------------|------------------------|----------------------|-------------------------|---------------------------|----------------------------|------------------|------------------|-----------------------|------------------------|
| <b>100</b> | GENERAL FUND     | NON-DEPARTMENTAL       | NON-DIVISION         | INVESTMENTS             | <b>100-0000-305.00-00</b> | UNREALIZED GAIN/LOSS       | 42,500           | 0                | 0                     | 0                      |
|            |                  |                        |                      | INVESTMENTS             | Sum                       |                            | <b>42,500</b>    | <b>0</b>         | <b>0</b>              | <b>0</b>               |
|            |                  |                        |                      | TAXES                   | <b>100-0000-310.00-00</b> | TRANSIENT OCCUPANCY TAX    | 7,723            | 8,000            | 6,609                 | 9,000                  |
|            |                  |                        |                      |                         | <b>100-0000-311.10-00</b> | SECURED PROP TAX           | 1,057,005        | 1,132,190        | 1,114,975             | 1,189,548              |
|            |                  |                        |                      |                         | <b>100-0000-311.20-00</b> | UNSECURED PROP TAX         | 32,787           | 50,000           | 50,000                | 50,000                 |
|            |                  |                        |                      |                         | <b>100-0000-311.30-00</b> | PRIOR YR SECURED/UNSECURED | (7,006)          | (7,399)          | (3,406)               | (7,356)                |
|            |                  |                        |                      |                         | <b>100-0000-311.40-00</b> | SUPPLMNTL-SECURD PROP TX   | 36,796           | 30,000           | 44,331                | 30,000                 |
|            |                  |                        |                      |                         | <b>100-0000-311.44-00</b> | PROPERTY TAX ADMIN COSTS   | (9,358)          | (10,000)         | (9,225)               | (9,826)                |
|            |                  |                        |                      |                         | <b>100-0000-311.50-02</b> | GARBAGE LIENS/ASSMTS       | 115,260          | 125,000          | 111,473               | 125,000                |
|            |                  |                        |                      |                         | <b>100-0000-312.00-00</b> | SALES AND USE TAX          | 1,803,355        | 2,111,926        | 1,951,152             | 2,062,711              |
|            |                  |                        |                      |                         | <b>100-0000-312.10-00</b> | SALES TAX-PROP 172/SB 509  | 155,271          | 133,848          | 129,805               | 159,929                |
|            |                  |                        |                      |                         | <b>100-0000-312.20-00</b> | PROP 57/ TRIPLE FLIP       | 217,878          | 292,454          | 292,044               | 0                      |
|            |                  |                        |                      |                         | <b>100-0000-312.30-00</b> | MEASURE O                  | 1,034,605        | 1,149,222        | 973,050               | 1,001,061              |
|            |                  |                        |                      |                         | <b>100-0000-315.00-00</b> | DOCU TRANSFER TAX          | 112,580          | 131,990          | 127,155               | 118,209                |
|            |                  |                        |                      |                         | <b>100-0000-316.00-00</b> | BUSINESS LICENSE FEES      | 187,378          | 154,475          | 180,000               | 187,378                |
|            |                  |                        |                      |                         | <b>100-0000-318.10-00</b> | GAS                        | 32,257           | 32,257           | 35,447                | 32,257                 |
|            |                  |                        |                      |                         | <b>100-0000-318.20-00</b> | ELECTRIC                   | 63,590           | 63,590           | 64,289                | 63,590                 |
|            |                  |                        |                      |                         | <b>100-0000-318.30-00</b> | CABLE                      | 337,393          | 306,329          | 368,022               | 368,022                |
|            |                  |                        |                      |                         | <b>100-0000-318.35-00</b> | 1% PEG                     | 67,616           | 80,000           | 44,977                | 44,977                 |
|            |                  |                        |                      |                         | <b>100-0000-318.40-00</b> | GARBAGE                    | 459,268          | 295,081          | 316,844               | 279,268                |
|            |                  |                        |                      |                         | <b>100-0000-319.10-00</b> | GAS UUT                    | 301,190          | 372,096          | 370,000               | 341,416                |
|            |                  |                        |                      |                         | <b>100-0000-319.20-00</b> | ELECTRICITY UUT            | 1,158,823        | 1,389,702        | 1,239,975             | 1,217,746              |
|            |                  |                        |                      |                         | <b>100-0000-319.30-00</b> | TELEPHONE UUT              | 1,069,750        | 1,078,082        | 1,025,183             | 953,400                |
|            |                  |                        |                      |                         | <b>100-0000-319.40-00</b> | WATER UUT                  | 435,569          | 453,299          | 497,677               | 542,725                |
|            |                  |                        |                      |                         | <b>100-0000-319.50-00</b> | CABLE UUT                  | 550,233          | 558,144          | 504,074               | 482,910                |
|            |                  |                        |                      | TAXES                   | Sum                       |                            | <b>9,219,962</b> | <b>9,930,286</b> | <b>9,434,454</b>      | <b>9,241,965</b>       |
|            |                  |                        |                      | INTERGOVERNMENTAL       | <b>100-0000-321.10-00</b> | MOTOR VEHICLE IN LIEU      | 9,996            | 10,000           | 22,212                | 10,296                 |
|            |                  |                        |                      |                         | <b>100-0000-321.10-01</b> | VLF SWAP                   | 1,645,846        | 1,728,138        | 1,776,802             | 1,728,138              |
|            |                  |                        |                      |                         | <b>100-0000-321.35-00</b> | VEHICLE ABATEMENT FEES     | 8,963            | 0                | 32,172                | 20,775                 |
|            |                  |                        |                      |                         | <b>100-0000-321.40-00</b> | HOMEOWNRS PROP TAX RELIEF  | 13,000           | 0                | 13,444                | 0                      |
|            |                  |                        |                      |                         | <b>100-0000-321.60-00</b> | POST RECOVERY              | 1,778            | 5,000            | 1,331                 | 4,500                  |
|            |                  |                        |                      |                         | <b>100-0000-321.85-00</b> | BULLETPROOF VEST GRANT     | 2,119            | 4,000            | 2,058                 | 2,000                  |
|            |                  |                        |                      |                         | <b>100-0000-321.90-00</b> | SB90 MANDATED COSTS REIMB  | 25,396           | 25,396           | 0                     | 25,396                 |
|            |                  |                        |                      | INTERGOVERNMENTAL       | Sum                       |                            | <b>1,707,099</b> | <b>1,772,534</b> | <b>1,848,019</b>      | <b>1,791,105</b>       |
|            |                  |                        |                      | FINES & FORFEITURES     | <b>100-0000-342.00-00</b> | VEHICLE CODE FINES         | 60,434           | 40,000           | 39,783                | 20,000                 |
|            |                  |                        |                      | FINES & FORFEITURES     | Sum                       |                            | <b>60,434</b>    | <b>40,000</b>    | <b>39,783</b>         | <b>20,000</b>          |
|            |                  |                        |                      | USE OF MONEY & PROPERTY | <b>100-0000-351.00-00</b> | INTEREST INCOME            | 181,500          | 210,238          | 194,120               | 181,500                |
|            |                  |                        |                      |                         | <b>100-0000-351.02-00</b> | INVEST-UNREALZD GAIN/LOSS  | 0                | 400              | 0                     | 0                      |
|            |                  |                        |                      |                         | <b>100-0000-351.03-00</b> | GIC-2009 PFA LRB/BIORAD    | 0                | 0                | 0                     | 0                      |
|            |                  |                        |                      |                         | <b>100-0000-352.01-01</b> | PACIFIC BELL (CINGULAR)    | 0                | 72,906           | 0                     | 0                      |
|            |                  |                        |                      |                         | <b>100-0000-352.01-02</b> | NEXTEL                     | 4,242            | 0                | 6,447                 | 0                      |
|            |                  |                        |                      |                         | <b>100-0000-352.01-03</b> | T MOBILE USA               | 62,075           | 20,036           | 48,109                | 25,683                 |
|            |                  |                        |                      |                         | <b>100-0000-352.01-04</b> | AT&T                       | 23,634           | 25,683           | 24,935                | 26,453                 |
|            |                  |                        |                      |                         | <b>100-0000-352.01-05</b> | 111 CIVIC DR.              | 36,005           | 0                | 0                     | 18,543                 |
|            |                  |                        |                      |                         | <b>100-0000-352.01-06</b> | TURQUOISE SITE AT BA21693  | 0                | 0                | 0                     | 35,821                 |
|            |                  |                        |                      |                         | <b>100-0000-354.10-00</b> | PG&E S-404 FRANKLIN CYN    | 0                | 0                | 3,500                 | 0                      |
|            |                  |                        |                      |                         | <b>100-0000-355.03-00</b> | BIO RAD LEASE PYMT         | 0                | 0                | 0                     | 0                      |
|            |                  |                        |                      |                         | <b>100-0000-355.07-00</b> | CAFE LEILA                 | 29,384           | 37,500           | 31,600                | 37,500                 |
|            |                  |                        |                      | USE OF MONEY & PROPERTY | Sum                       |                            | <b>336,840</b>   | <b>366,763</b>   | <b>308,711</b>        | <b>325,500</b>         |
|            |                  |                        |                      | CHARGES FOR SERVICES    | <b>100-0000-364.43-00</b> | RECREATION CLASSES         | 14               | 0                | 0                     | 0                      |

63

| Fund | Fund Description | Department Description | Division Description      | Activity Description  | Account            | Account Description       | FY15-16 ACTUALS | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN |
|------|------------------|------------------------|---------------------------|-----------------------|--------------------|---------------------------|-----------------|----------------|-----------------------|------------------------|
| 100  | GENERAL FUND     | NON-DEPARTMENTAL       | NON-DIVISION              | CHARGES FOR SERVICES  | Sum                |                           | 14              | 0              | 0                     | 0                      |
|      |                  |                        |                           | MISCELLANEOUS REVENUE | 100-0000-392.00-00 | PRIOR YEAR ADJUSTMENTS    | 0               | 0              | 0                     | 0                      |
|      |                  |                        |                           |                       | 100-0000-395.00-00 | MISCELLANEOUS REVENUE     | 29,350          | 39,000         | 37,822                | 39,000                 |
|      |                  |                        |                           |                       | 100-0000-395.01-00 | RETURNED CHECK FEES       | 0               | 0              | 180                   | 180                    |
|      |                  |                        |                           |                       | 100-0000-395.04-02 | WCCIWMA ADMIN REIMB       | 19,320          | 19,320         | 23,985                | 0                      |
|      |                  |                        |                           |                       | 100-0000-398.00-00 | ASSET FORFEITURE          | 967             | 5,000          | 0                     | 0                      |
|      |                  |                        |                           |                       | 100-0000-399.22-00 | L&L-ADMIN                 | 94,482          | 93,126         | 93,126                | 97,316                 |
|      |                  |                        |                           |                       | 100-0000-399.23-10 | STORM-ADMIN               | 16,761          | 0              | 16,761                | 17,264                 |
|      |                  |                        |                           |                       | 100-0000-399.26-20 | GAS TAX-ADMIN             | 27,487          | 27,487         | 27,487                | 28,312                 |
|      |                  |                        |                           |                       | 100-0000-399.26-30 | MEASURE J/C-ADMIN         | 11,436          | 11,436         | 11,436                | 11,779                 |
|      |                  |                        |                           |                       | 100-0000-399.42-00 | SEWER-ADMIN               | 126,050         | 126,050        | 126,050               | 129,832                |
|      |                  |                        |                           |                       | 100-0000-399.46-00 | IT-ADMIN                  | 23,351          | 23,351         | 23,351                | 24,052                 |
|      |                  |                        |                           |                       | 100-0000-399.47-00 | FAC MAINTNE-ADMIN         | 22,473          | 22,473         | 22,473                | 23,147                 |
|      |                  |                        |                           | MISCELLANEOUS REVENUE | Sum                |                           | 371,676         | 367,243        | 382,671               | 370,881                |
|      |                  |                        |                           | TRANSFERS IN          | 100-0000-490.20-10 | AB 3229 COPS GRANT        | 100,000         | 94,192         | 100,000               | 100,000                |
|      |                  |                        |                           |                       | 100-0000-490.63-00 | RDA CAPITAL FUND          | 0               | 0              | 0                     | 0                      |
|      |                  |                        |                           | TRANSFERS IN          | Sum                |                           | 100,000         | 94,192         | 100,000               | 100,000                |
|      |                  | CITY CLERK             | MANAGEMENT SVC            | MISCELLANEOUS REVENUE | 100-4420-395.00-00 | MISCELLANEOUS REVENUE     | 9,204           | 0              | 5,792                 | 9,480                  |
|      |                  | CITY CLERK             | RISK MANAGEMENT           | MISCELLANEOUS REVENUE | Sum                |                           | 9,204           | 0              | 5,792                 | 9,480                  |
|      |                  | PERSONNEL              | RECRUITMENT               | MISCELLANEOUS REVENUE | 100-4424-395.00-00 | MISCELLANEOUS REVENUE     | 3,270           | 0              | 14,933                | 3,368                  |
|      |                  | FINANCE                | OPERATIONS                | MISCELLANEOUS REVENUE | Sum                |                           | 3,270           | 0              | 14,933                | 3,368                  |
|      |                  | PUBLIC SAFETY          | POLICE ADMIN/INSP/SUPPORT | MISCELLANEOUS REVENUE | 100-4520-395.00-00 | MISCELLANEOUS REVENUE     | 0               | 7,482          | 0                     | 0                      |
|      |                  |                        |                           | MISCELLANEOUS REVENUE | Sum                |                           | 0               | 7,482          | 0                     | 0                      |
|      |                  |                        |                           | MISCELLANEOUS REVENUE | 100-4625-395.00-00 | MISCELLANEOUS REVENUE     | 0               | 0              | 0                     | 0                      |
|      |                  |                        |                           | MISCELLANEOUS REVENUE | Sum                |                           | 0               | 0              | 0                     | 0                      |
|      |                  |                        |                           | CHARGES FOR SERVICES  | 100-5160-361.01-00 | SPECIAL P.D SVCS/DUI FEES | 41,460          | 40,000         | 5,135                 | 5,000                  |
|      |                  |                        |                           |                       | 100-5160-361.02-00 | FALSE ALARMS              | 8,618           | 10,500         | 13,705                | 10,000                 |
|      |                  |                        |                           |                       | 100-5160-361.06-00 | UNCLAIMED PROPERTY        | 3,757           | 0              | 0                     | 0                      |
|      |                  |                        |                           |                       | 100-5160-361.07-00 | LIVESCAN FINGERPRINTING   | 7,153           | 6,500          | 7,490                 | 8,000                  |
|      |                  |                        |                           |                       | 100-5160-361.08-00 | OFFICER TIME REIMB        | 320,000         | 320,000        | 360,000               | 360,000                |
|      |                  |                        |                           |                       | 100-5160-361.09-00 | TOWED VEHICLE RELEASE FEE | 33,311          | 23,000         | 25,504                | 22,000                 |
|      |                  |                        |                           |                       | 100-5160-361.11-00 | PARKING FINES             | 14,845          | 37,500         | 24,625                | 15,887                 |
|      |                  |                        |                           | CHARGES FOR SERVICES  | Sum                |                           | 429,143         | 437,500        | 436,459               | 420,887                |
|      |                  |                        |                           | MISCELLANEOUS REVENUE | 100-5160-395.00-00 | MISCELLANEOUS REVENUE     | 3,000           | 600,000        | 602,500               | 0                      |
|      |                  |                        |                           | MISCELLANEOUS REVENUE | Sum                |                           | 3,000           | 600,000        | 602,500               | 0                      |
|      |                  | COMMUNITY DEVELOPMENT  | BUSINESS & REGIONAL PLNG  | CHARGES FOR SERVICES  | 100-5235-362.04-00 | STAFF SERVICES            | 2,500           | 10,000         | 2,600                 | 0                      |
|      |                  |                        |                           |                       | 100-5235-362.05-01 | USE PERMITS               | 15,500          | 8,000          | 10,329                | 10,000                 |
|      |                  |                        |                           |                       | 100-5235-362.05-02 | DESIGN                    | 12,727          | 0              | 8,182                 | 8,000                  |
|      |                  |                        |                           |                       | 100-5235-362.06-02 | PLANNING                  | 168             | 0              | 0                     | 0                      |
|      |                  |                        |                           |                       | 100-5235-362.06-04 | GENERAL PLAN AMEND FEE    | 1,133           | 0              | 0                     | 1,167                  |
|      |                  |                        |                           | CHARGES FOR SERVICES  | Sum                |                           | 32,029          | 18,000         | 21,111                | 19,167                 |
|      |                  | COMMUNITY DEVELOPMENT  | BUILDING-INSPECTION       | LICENSES & PERMITS    | 100-5238-331.01-00 | BUILDING FEES             | 37,939          | 74,877         | 64,907                | 75,000                 |
|      |                  |                        |                           |                       | 100-5238-331.02-00 | ELECTRICAL FEES           | 23,990          | 28,523         | 26,288                | 29,000                 |
|      |                  |                        |                           |                       | 100-5238-331.03-00 | MECHANICAL FEES           | 6,749           | 25,795         | 17,115                | 26,000                 |
|      |                  |                        |                           |                       | 100-5238-331.04-00 | PLUMBING FEES             | 15,843          | 28,523         | 25,230                | 29,000                 |
|      |                  |                        |                           |                       | 100-5238-331.05-00 | INSPECTION FEES           | 75              | 0              | 0                     | 0                      |
|      |                  |                        |                           |                       | 100-5238-331.06-00 | INSULATION FEES           | 0               | 0              | 103                   | 0                      |
|      |                  |                        |                           |                       | 100-5238-331.08-00 | PLAN CHECK FEES           | 1,167           | 28,012         | 5,317                 | 1,200                  |
|      |                  |                        |                           |                       | 100-5238-331.10-00 | FILING FEES               | 1,200           | 0              | 1,100                 | 0                      |
|      |                  |                        |                           |                       | 100-5238-331.13-00 | BUS LICENSE INSPECTOR FEE | 0               | 0              | 0                     | 0                      |
|      |                  |                        |                           |                       | 100-5238-331.16-00 | GREEN BLDG STDS           | 62              | 0              | 44                    | 0                      |
|      |                  |                        |                           |                       | 100-5238-331.17-00 | GENERAL PLAN UPDATE FEE   | 57,759          | 243,912        | 243,912               | 250,000                |
|      |                  |                        |                           | LICENSES & PERMITS    | Sum                |                           | 144,784         | 429,642        | 384,016               | 410,200                |
|      |                  |                        |                           | MISCELLANEOUS REVENUE | 100-5238-395.00-00 | MISCELLANEOUS REVENUE     | 41              | 0              | 0                     | 0                      |

64

| Fund | Fund Description | Department Description | Division Description    | Activity Description      | Account            | Account Description       | FY15-16 ACTUALS | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN |                   |                   |
|------|------------------|------------------------|-------------------------|---------------------------|--------------------|---------------------------|-----------------|----------------|-----------------------|------------------------|-------------------|-------------------|
| 100  | GENERAL FUND     | COMMUNITY DEVELOPMENT  | BUILDING-INSPECTION     | MISCELLANEOUS REVENUE     | 100-5238-395.04-19 | BLDG DIV TRAINING FUND    | 18,478          | 73,722         | 73,722                | 74,000                 |                   |                   |
|      |                  |                        |                         | MISCELLANEOUS REVENUE Sum |                    |                           | 18,519          | 73,722         | 73,722                | 74,000                 |                   |                   |
|      |                  | PUBLIC WORKS           | ENGINEERING-OPERATIONS  | LICENSES & PERMITS        | 100-5435-332.03-00 | ENCROACHMENT FEES         | 11,912          | 19,507         | 1,076                 | 12,269                 |                   |                   |
|      |                  |                        |                         | LICENSES & PERMITS        | 100-5435-332.15-00 | MISCELLANEOUS FEES        | 300             | 250            | 25                    | 0                      |                   |                   |
|      |                  |                        |                         | LICENSES & PERMITS Sum    |                    |                           | 12,212          | 19,757         | 1,101                 | 12,269                 |                   |                   |
|      |                  |                        |                         | MISCELLANEOUS REVENUE     | 100-5435-395.00-00 | MISCELLANEOUS REVENUE     | 1,192           | 982            | 1,452                 | 1,228                  |                   |                   |
|      |                  | PARKS & REC            | LIBRARY                 | MISCELLANEOUS REVENUE Sum |                    |                           | 1,192           | 982            | 1,452                 | 1,228                  |                   |                   |
|      |                  |                        |                         | MISCELLANEOUS REVENUE     | 100-5501-395.00-00 | MISCELLANEOUS REVENUE     | 54,150          | 13,250         | 13,745                | 14,000                 |                   |                   |
|      |                  | PARKS & REC            | ADMINISTRATION          | MISCELLANEOUS REVENUE Sum |                    |                           | 54,150          | 13,250         | 13,745                | 14,000                 |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5510-364.01-03 | NSF FEE REVENUE           | 684             | 500            | 540                   | 500                    |                   |                   |
|      |                  | PARKS & REC            | FACILITY RENTALS        | CHARGES FOR SERVICES Sum  |                    |                           | 684             | 500            | 540                   | 500                    |                   |                   |
|      |                  |                        |                         | MISCELLANEOUS REVENUE     | 100-5510-395.00-00 | MISCELLANEOUS REVENUE     | 30,190          | 40,000         | 24,787                | 31,095                 |                   |                   |
|      |                  | PARKS & REC            | LUPINE DAY CAMP         | MISCELLANEOUS REVENUE Sum |                    |                           | 30,190          | 40,000         | 24,787                | 31,095                 |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5512-364.41-00 | FACILITIES RENTAL         | 152,235         | 142,000        | 165,491               | 165,000                |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5512-364.41-01 | MAINTENANCE/PARK USE FEES | 0               | 0              | 0                     | 0                      |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5512-364.42-00 | NGHBRHD CTRS-LIABLTY INS. | 27,326          | 24,000         | 34,134                | 35,000                 |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5512-364.45-00 | SECURITY GUARDS           | 12,912          | 12,500         | 11,984                | 12,000                 |                   |                   |
|      |                  | PARKS & REC            | OHLONE DAY CAMP         | CHARGES FOR SERVICES Sum  |                    |                           | 192,474         | 178,500        | 211,609               | 212,000                |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5513-364.31-00 | DAY CAMP                  | 73,735          | 112,000        | 96,720                | 95,000                 |                   |                   |
|      |                  | PARKS & REC            | OHLONE CHILD CARE       | CHARGES FOR SERVICES Sum  |                    |                           | 73,735          | 112,000        | 96,720                | 95,000                 |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5514-364.31-00 | DAY CAMP                  | 25,251          | 0              | (240)                 | 0                      |                   |                   |
|      |                  | PARKS & REC            | HANNA CHILD CARE        | CHARGES FOR SERVICES Sum  |                    |                           | 25,251          | 0              | (240)                 | 0                      |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5516-364.32-00 | CHILD CARE                | 165,585         | 102,942        | 117,335               | 115,000                |                   |                   |
|      |                  | PARKS & REC            | CHILD CARE - LUPINE SCH | CHARGES FOR SERVICES Sum  |                    |                           | 165,585         | 102,942        | 117,335               | 115,000                |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5517-364.32-00 | CHILD CARE                | 183,911         | 170,000        | 200,811               | 155,000                |                   |                   |
|      |                  | PARKS & REC            | RECREATION CLASSES      | CHARGES FOR SERVICES Sum  |                    |                           | 183,911         | 170,000        | 200,811               | 155,000                |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5518-364.32-00 | CHILD CARE                | 55,218          | 100,000        | 145,289               | 135,000                |                   |                   |
|      |                  | PARKS & REC            | SENIOR CITIZENS         | CHARGES FOR SERVICES Sum  |                    |                           | 55,218          | 100,000        | 145,289               | 135,000                |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5520-364.43-00 | RECREATION CLASSES        | 136,498         | 149,000        | 51,924                | 75,000                 |                   |                   |
|      |                  | PARKS & REC            | TINY TOTS               | CHARGES FOR SERVICES Sum  |                    |                           | 136,498         | 149,000        | 51,924                | 75,000                 |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5524-364.39-00 | SENIOR CITIZENS PROGRAM   | 15,955          | 19,000         | 14,287                | 15,000                 |                   |                   |
|      |                  | PARKS & REC            | SWIM CENTER             | CHARGES FOR SERVICES      | 100-5524-364.39-02 | SENIOR CITIZENS LUNCH     | 13,240          | 12,000         | 15,412                | 0                      |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES Sum  |                    |                           | 29,196          | 31,000         | 29,699                | 15,000                 |                   |                   |
|      |                  | PARKS & REC            | SPORTS PROGRAM          | CHARGES FOR SERVICES      | 100-5528-364.37-00 | TINY TOTS PROGRAM         | 162,494         | 189,000        | 175,452               | 205,000                |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES      | 100-5536-364.61-00 | SWIM CENTER PROGRAMS      | 136,883         | 117,000        | 66,404                | 125,000                |                   |                   |
|      |                  | PARKS & REC            | TEEN PROGRAM            | CHARGES FOR SERVICES      | 100-5536-364.62-00 | SWIM TEAM REVENUES        | 128,202         | 111,000        | 96,494                | 125,000                |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES Sum  |                    |                           | 265,085         | 228,000        | 162,898               | 250,000                |                   |                   |
|      |                  | PARKS & REC            | YOUTH/TEEN RESOURCE CTR | CHARGES FOR SERVICES      | 100-5538-364.44-00 | SPORTS PROGRAMS           | 129,484         | 170,000        | 110,653               | 130,000                |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES Sum  |                    |                           | 129,484         | 170,000        | 110,653               | 130,000                |                   |                   |
|      |                  | PARKS & REC            | YOUTH/TEEN RESOURCE CTR | CHARGES FOR SERVICES      | 100-5540-364.64-00 | TEEN CENTER               | 2,662           | 0              | 1,641                 | 0                      |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES Sum  |                    |                           | 2,662           | 0              | 1,641                 | 0                      |                   |                   |
|      |                  | PARKS & REC            | YOUTH/TEEN RESOURCE CTR | CHARGES FOR SERVICES      | 100-5543-364.63-00 | YOUTH RESOURCE CENTER     | 116,265         | 134,000        | 119,803               | 110,000                |                   |                   |
|      |                  |                        |                         | CHARGES FOR SERVICES Sum  |                    |                           | 116,265         | 134,000        | 119,803               | 110,000                |                   |                   |
|      |                  | <b>100 Total</b>       |                         |                           |                    |                           |                 |                | <b>116,265</b>        | <b>134,000</b>         | <b>119,803</b>    | <b>110,000</b>    |
|      |                  |                        |                         |                           |                    |                           |                 |                | <b>14,114,758</b>     | <b>15,776,295</b>      | <b>15,117,391</b> | <b>14,342,646</b> |
|      |                  |                        |                         |                           |                    |                           |                 |                | <b>14,114,758</b>     | <b>15,776,295</b>      | <b>15,117,391</b> | <b>14,342,646</b> |

65

**CITY OF HERCULES - PROPOSED FY17-18 REVENUES (06-27-2017)**

**FROM FY15-16 TO FY 17-18**

**NON-GENERAL FUND REVENUES DETAIL BY FUND**

| Fund             | Fund Description     | Department Description | Division Description      | Activity Description    | Account            | Account Description        | FY15-16 ACTUALS  | FY16-17 BUDGET   | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN |
|------------------|----------------------|------------------------|---------------------------|-------------------------|--------------------|----------------------------|------------------|------------------|-----------------------|------------------------|
| 201              | AB 3229 COPS PROGRAM | NON-DEPARTMENTAL       | NON-DIVISION              | INTERGOVERNMENTAL       | 201-0000-321.61-00 | AB 3229 COPS - SLESF       | 114,618          | 100,000          | 166,150               | 100,000                |
|                  |                      |                        |                           | USE OF MONEY & PROPERTY | 201-0000-351.02-00 | INVEST-UNREALZD GAIN/LOSS  | 0                | 2,500            | 0                     | 0                      |
| <b>201 Total</b> |                      |                        |                           |                         |                    |                            | <b>114,618</b>   | <b>102,500</b>   | <b>166,150</b>        | <b>100,000</b>         |
| 220              | CITYWIDE L&L DIST 83 | PUBLIC WORKS           | ZONE 10-CITY WIDE         | TAXES                   | 220-5410-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 1,064,425        | 884,774          | 1,005,197             | 949,764                |
|                  |                      |                        |                           |                         | 220-5410-490.26-20 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 23,520                 |
|                  |                      |                        |                           |                         | 220-5410-490.26-30 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 23,520                 |
|                  |                      |                        |                           | USE OF MONEY & PROPERTY | 220-5410-351.00-00 | INTEREST INCOME            | 2,839            | 3,400            | 3,400                 | 3,519                  |
|                  |                      |                        |                           |                         | 220-5410-351.02-00 | INVEST-UNREALZD GAIN/LOSS  | 0                | 500              | 500                   | 518                    |
|                  |                      |                        |                           | MISCELLANEOUS REVENUE   | 220-5410-395.05-00 | INSURANCE REIMBURSE        |                  | 0                |                       |                        |
|                  |                      |                        |                           | TRANSFERS IN            | 220-5410-490.10-00 | GENERAL FUND               | 7,036            | 7,036            | 7,036                 | 0                      |
|                  |                      |                        | ZONE 1                    | TAXES                   | 220-5411-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 44,138           | 44,028           | 50,004                | 47,027                 |
|                  |                      |                        |                           |                         | 220-5411-490.26-20 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 426                    |
|                  |                      |                        |                           |                         | 220-5411-490.26-30 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 426                    |
|                  |                      |                        | ZONE 2                    | TAXES                   | 220-5412-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 67,455           | 67,286           | 76,442                | 71,880                 |
|                  |                      |                        |                           |                         | 220-5412-490.26-20 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 462                    |
|                  |                      |                        |                           |                         | 220-5412-490.26-30 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 462                    |
|                  |                      |                        | ZONE 3 & 4                | TAXES                   | 220-5413-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 61,013           | 60,860           | 69,139                | 65,023                 |
|                  |                      |                        |                           |                         | 220-5413-490.26-20 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 487                    |
|                  |                      |                        |                           |                         | 220-5413-490.26-30 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 487                    |
|                  |                      |                        | ZONE 5A                   | TAXES                   | 220-5414-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 72,133           | 71,952           | 81,742                | 76,862                 |
|                  |                      |                        |                           |                         | 220-5414-490.26-20 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 455                    |
|                  |                      |                        |                           |                         | 220-5414-490.26-30 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 455                    |
|                  |                      |                        | ZONE 5B                   | TAXES                   | 220-5415-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 40,505           | 40,404           | 45,901                | 43,162                 |
|                  |                      |                        |                           |                         | 220-5415-490.26-20 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 94                     |
|                  |                      |                        |                           |                         | 220-5415-490.26-30 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 94                     |
|                  |                      |                        | ZONE 5C                   | TAXES                   | 220-5416-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 7,879            | 7,859            | 7,846                 | 12,891                 |
|                  |                      |                        |                           |                         | 220-5416-490.26-20 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 50                     |
|                  |                      |                        |                           |                         | 220-5416-490.26-30 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 50                     |
|                  |                      |                        | ZONE 6                    | TAXES                   | 220-5417-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 20,183           | 20,133           | 22,870                | 21,509                 |
|                  |                      |                        |                           |                         | 220-5417-490.26-20 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 288                    |
|                  |                      |                        |                           |                         | 220-5417-490.26-30 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 288                    |
|                  |                      |                        | ZONE 7                    | TAXES                   | 220-5418-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 63,872           | 63,712           | 72,370                | 68,074                 |
|                  |                      |                        |                           |                         | 220-5418-490.26-20 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 343                    |
|                  |                      |                        |                           |                         | 220-5418-490.26-30 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 343                    |
|                  |                      |                        | ZONE 8                    | TAXES                   | 220-5419-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 155,089          | 154,702          | 175,774               | 165,273                |
|                  |                      |                        |                           |                         | 220-5419-490.26-20 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 929                    |
|                  |                      |                        |                           |                         | 220-5419-490.26-30 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 929                    |
|                  |                      |                        | ZONE 9                    | TAXES                   | 220-5420-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 66,315           | 66,147           | 75,145                | 70,672                 |
|                  |                      |                        |                           |                         | 220-5420-490.26-20 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 401                    |
|                  |                      |                        |                           |                         | 220-5420-490.26-30 | CITYWIDE & NEIGHBRHD ZONES |                  |                  |                       | 401                    |
| <b>220 Total</b> |                      |                        |                           |                         |                    |                            | <b>1,672,883</b> | <b>1,492,793</b> | <b>1,693,365</b>      | <b>1,651,077</b>       |
| 221              | VICTORIA BY THE BAY  | PUBLIC WORKS           | 2002-1 VBTB NEIGHTBORHOOD | TAXES                   | 221-5421-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 384,466          | 383,505          | 383,505               | 396,928                |
|                  |                      |                        |                           | USE OF MONEY & PROPERTY | 221-5421-351.00-00 | INTEREST INCOME            | 499              | 0                | 0                     | 0                      |
|                  |                      |                        |                           |                         | 221-5421-351.02-00 | INVEST-UNREALZD GAIN/LOSS  | 0                | 0                | 0                     | 0                      |
|                  |                      |                        |                           | TRANSFERS IN            | 221-5421-490.26-20 | GAS TAX                    |                  |                  |                       | 3,571                  |
|                  |                      |                        |                           |                         | 221-5421-490.26-30 | MEASURE J                  |                  |                  |                       | 3,571                  |
|                  |                      |                        |                           |                         | 221-5421-490.10-00 | GENERAL FUND               | 1,168            | 1,168            | 1,168                 | 0                      |
| <b>221 Total</b> |                      |                        |                           |                         |                    |                            | <b>386,133</b>   | <b>384,673</b>   | <b>384,673</b>        | <b>404,070</b>         |
| 222              | HERCULES VILLAGE L&L | PUBLIC WORKS           | HERCULES VILLAGE          | TAXES                   | 222-5422-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 131,977          | 131,648          | 131,648               | 136,256                |
|                  |                      |                        |                           | USE OF MONEY & PROPERTY | 222-5422-351.00-00 | INTEREST INCOME            | 582              | 950              | 950                   | 983                    |

99

| Fund             | Fund Description      | Department Description | Division Description | Activity Description    | Account            | Account Description        | FY15-16 ACTUALS | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN |
|------------------|-----------------------|------------------------|----------------------|-------------------------|--------------------|----------------------------|-----------------|----------------|-----------------------|------------------------|
| 222              | HERCULES VILLAGE L&L  | PUBLIC WORKS           | HERCULES VILLAGE     | USE OF MONEY & PROPERTY | 222-5422-351.02-00 | INVEST-UNREALZD GAIN/LOSS  | 0               | (110)          | 0                     |                        |
|                  |                       |                        |                      | TRANSFERS IN            | 222-5422-490.10-00 | GENERAL FUND               | 481             | 481            | 481                   |                        |
|                  |                       |                        |                      |                         | 222-5422-490.26-20 | GAS TAX                    |                 |                |                       | 1,326                  |
|                  |                       |                        |                      |                         | 222-5422-490.26-30 | MEASURE J                  |                 |                |                       | 1,326                  |
| <b>222 Total</b> |                       |                        |                      |                         |                    | <b>133,041</b>             | <b>132,969</b>  | <b>133,079</b> | <b>139,891</b>        |                        |
| 223              | BAYWOOD ASSESS 04-1   | PUBLIC WORKS           | 2004-1 BAYWOOD       | TAXES                   | 223-5423-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 121,739         | 121,435        | 121,435               | 125,685                |
|                  |                       |                        |                      | USE OF MONEY & PROPERTY | 223-5423-351.00-00 | INTEREST INCOME            | 46              | 50             | 50                    | 52                     |
|                  |                       |                        |                      |                         | 223-5423-351.02-00 | INVEST-UNREALZD GAIN/LOSS  | 0               | (70)           | 0                     |                        |
|                  |                       |                        |                      | TRANSFERS IN            | 223-5423-490.10-00 | GENERAL FUND               | 772             | 772            | 772                   | 0                      |
|                  |                       |                        |                      |                         | 223-5423-490.26-20 | GAS TAX                    |                 |                |                       | 1,082                  |
|                  | 223-5423-490.26-30    | MEASURE J              |                      |                         |                    | 1,082                      |                 |                |                       |                        |
| <b>223 Total</b> |                       |                        |                      |                         |                    | <b>122,556</b>             | <b>122,187</b>  | <b>122,257</b> | <b>127,901</b>        |                        |
| 224              | BAYSIDE ASSESS DIST   | PUBLIC WORKS           | BAYSIDE L&L DIST     | TAXES                   | 224-5424-311.45-02 | CITYWIDE & NEIGHBRHD ZONES | 109,187         | 108,914        | 108,914               | 112,726                |
|                  |                       |                        |                      | USE OF MONEY & PROPERTY | 224-5424-351.00-00 | INTEREST INCOME            | 0               | 0              | 0                     | 0                      |
|                  |                       |                        |                      |                         | 224-5424-351.02-00 | INVEST-UNREALZD GAIN/LOSS  | 0               | 0              | 0                     | 0                      |
|                  |                       |                        |                      | TRANSFERS IN            | 224-5424-490.10-00 | GENERAL FUND               | 390             | 390            | 390                   | 0                      |
|                  |                       |                        |                      |                         | 224-5424-490.26-20 | GAS TAX                    |                 |                |                       | 437                    |
|                  | 224-5424-490.26-30    | MEASURE J              |                      |                         |                    | 437                        |                 |                |                       |                        |
| <b>224 Total</b> |                       |                        |                      |                         |                    | <b>109,577</b>             | <b>109,304</b>  | <b>109,304</b> | <b>113,599</b>        |                        |
| 225              | ARTERIAL ROADWAYS     | PUBLIC WORKS           | NON-DIVISION         | TRANSFERS IN            | 225-5425-490.22-00 | FROM OTHER FUNDS           |                 |                |                       | 184,944                |
|                  |                       |                        |                      |                         | 225-5425-490.26-20 | GAS TAX                    |                 |                |                       | 7,718                  |
|                  |                       |                        |                      |                         | 225-5425-490.26-30 | MEASURE J                  |                 |                |                       | 7,718                  |
| <b>225 Total</b> |                       |                        |                      |                         |                    |                            |                 |                | <b>200,380</b>        |                        |
| 231              | STORMWATER ASSESSMENT | NON-DEPARTMENTAL       | NON-DIVISION         | TAXES                   | 231-0000-311.55-00 | ASSESSMENT FEES            | 250,490         | 261,000        | 260,000               | 260,000                |
|                  |                       |                        |                      | USE OF MONEY & PROPERTY | 231-0000-351.00-00 | INTEREST INCOME            | 0               | 0              | 0                     | 0                      |
|                  |                       |                        |                      |                         | 231-0000-351.02-00 | INVEST-UNREALZD GAIN/LOSS  | 0               | 0              | 0                     | 0                      |
|                  |                       |                        |                      | TRANSFERS IN            | 231-0000-490.10-00 | GENERAL FUND               | 27,537          | 60,000         | 60,000                | 71,387                 |
| <b>231 Total</b> |                       |                        |                      |                         |                    | <b>278,027</b>             | <b>321,000</b>  | <b>320,000</b> | <b>331,387</b>        |                        |
| 241              | DIF-GEN PUBLIC FACIL  | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 241-0000-351.00-00 | INTEREST INCOME            | 289             | 700            | 0                     | 0                      |
|                  |                       |                        |                      |                         | 241-0000-351.02-00 | INVEST-UNREALZD GAIN/LOSS  | 0               | (800)          | 0                     | 0                      |
|                  |                       |                        |                      | TRANSFERS IN            | 241-0000-490.10-00 | GENERAL FUND               | 489             | 0              | 0                     | 0                      |
|                  |                       |                        |                      |                         | 241-5238-362.50-00 | DEVELOPMENT IMPACT FEES    | 0               | 39,435         | 12,637                | 39,400                 |
| <b>241 Total</b> |                       |                        |                      |                         |                    | <b>778</b>                 | <b>39,335</b>   | <b>12,637</b>  | <b>39,400</b>         |                        |
| 242              | COMMUNITY DEVELOPMEN  | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 242-0000-351.00-00 | INTEREST INCOME            | 156             | 250            | 0                     | 0                      |
|                  |                       | COMMUNITY DEVELOPMENT  | BUILDING-INSPECTION  | CHARGES FOR SERVICES    | 242-5238-362.45-00 | PROPERTY DEVELOPMENT TAX   | 0               | 82,500         | 93,000                | 82,500                 |
| <b>242 Total</b> |                       |                        |                      |                         |                    | <b>156</b>                 | <b>82,750</b>   | <b>93,000</b>  | <b>82,500</b>         |                        |
| 243              | DEVELOPMENT FEE FUND  | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 243-0000-351.00-00 | INTEREST INCOME            | 436             | 2,200          | 0                     | 0                      |
|                  |                       |                        |                      |                         | 243-0000-351.02-00 | INVEST-UNREALZD GAIN/LOSS  | 0               | (4,900)        | 0                     | 0                      |
|                  |                       |                        |                      | TRANSFERS IN            | 243-0000-490.10-00 | GENERAL FUND               | 489             | 489            | 0                     | 0                      |
| <b>243 Total</b> |                       |                        |                      |                         |                    | <b>925</b>                 | <b>(2,211)</b>  | <b>0</b>       | <b>0</b>              |                        |
| 244              | DIF-POLICE FACILITTE  | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 244-0000-351.00-00 | INTEREST INCOME            | 196             | 130            | 0                     | 0                      |
|                  |                       | COMMUNITY DEVELOPMENT  | BUILDING-INSPECTION  | CHARGES FOR SERVICES    | 244-5238-362.50-00 | DEVELOPMENT IMPACT FEES    | 0               | 69,795         | 78,201                | 70,000                 |
|                  |                       |                        |                      |                         |                    |                            |                 | <b>196</b>     | <b>69,925</b>         | <b>78,201</b>          |
| <b>244 Total</b> |                       |                        |                      |                         |                    | <b>196</b>                 | <b>69,925</b>   | <b>78,201</b>  | <b>70,000</b>         |                        |
| 246              | DIF-FIRE FACILITIES   | COMMUNITY DEVELOPMENT  | NON-DIVISION         | CHARGES FOR SERVICES    | 246-0000-367.50-00 | FIRE ADMINISTRATION        | 0               | 0              | 0                     | 5,660                  |
|                  |                       | COMMUNITY DEVELOPMENT  | BUILDING-INSPECTION  | CHARGES FOR SERVICES    | 246-5238-362.50-00 | DEVELOPMENT IMPACT FEES    | 0               | 56,596         | 63,431                | 50,936                 |
| <b>246 Total</b> |                       |                        |                      |                         |                    | <b>0</b>                   | <b>56,596</b>   | <b>63,431</b>  | <b>56,596</b>         |                        |
| 247              | DIF-PARK & REC        | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 247-0000-351.00-00 | INTEREST INCOME            | 1,176           | 2,000          | 0                     | 1,176                  |
|                  |                       |                        |                      |                         | 247-0000-351.02-00 | INVEST-UNREALZD GAIN/LOSS  | 0               | (1,290)        | 0                     | 0                      |
|                  |                       |                        |                      |                         | 247-5238-362.50-00 | DEVELOPMENT IMPACT FEES    | 0               | 43,710         | 895                   | 81,000                 |
| <b>247 Total</b> |                       |                        |                      |                         |                    | <b>1,176</b>               | <b>44,420</b>   | <b>895</b>     | <b>82,176</b>         |                        |
| 261              | DIF-TRAFFIC FACILITI  | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 261-0000-351.00-00 | INTEREST INCOME            | 615             | 2,200          | 0                     | 0                      |
|                  |                       | COMMUNITY DEVELOPMENT  | BUILDING-INSPECTION  | CHARGES FOR SERVICES    | 261-5238-362.50-00 | DEVELOPMENT IMPACT FEES    | 0               | 54,040         | 60,505                | 54,000                 |
| <b>261 Total</b> |                       |                        |                      |                         |                    | <b>615</b>                 | <b>56,240</b>   | <b>60,505</b>  | <b>54,000</b>         |                        |
| 262              | STATE GAS TAX FUND    | NON-DEPARTMENTAL       | NON-DIVISION         | TAXES                   | 262-0000-313.01-00 | 2103                       | 0               | 0              | 0                     | 142,963                |

67

| Fund             | Fund Description        | Department Description | Division Description | Activity Description    | Account                   | Account Description       | FY15-16 ACTUALS  | FY16-17 BUDGET    | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN |
|------------------|-------------------------|------------------------|----------------------|-------------------------|---------------------------|---------------------------|------------------|-------------------|-----------------------|------------------------|
| <b>262</b>       | STATE GAS TAX FUND      | NON-DEPARTMENTAL       | NON-DIVISION         | TAXES                   | <b>262-0000-313.02-00</b> | 2106                      | 91,714           | 100,903           | 92,846                | 91,827                 |
|                  |                         |                        |                      |                         | <b>262-0000-313.03-00</b> | 2107                      | 181,126          | 197,632           | 188,318               | 186,145                |
|                  |                         |                        |                      |                         | <b>262-0000-313.04-00</b> | 2107.5                    | 5,000            | 6,667             | 5,000                 | 5,000                  |
|                  |                         |                        |                      |                         | <b>262-0000-313.06-00</b> | 2105                      | 139,099          | 153,441           | 145,789               | 144,091                |
|                  |                         |                        |                      |                         | <b>262-0000-313.07-00</b> | AB2928-TRAFFIC CONGST REL | 0                | 0                 | 0                     | 28,366                 |
|                  |                         |                        |                      |                         | <b>262-0000-313.08-00</b> | 2103                      | 127,268          | 145,659           | 59,851                | 99,258                 |
|                  |                         |                        |                      | USE OF MONEY & PROPERTY | <b>262-0000-351.00-00</b> | INTEREST INCOME           | 6,331            | 0                 | 0                     | 6,331                  |
|                  |                         |                        |                      |                         | <b>262-0000-351.02-00</b> | INVEST-UNREALZD GAIN/LOSS | 0                | 0                 | 0                     | 0                      |
|                  |                         |                        |                      | TRANSFERS IN            | <b>262-0000-490.10-00</b> | GENERAL FUND              | 2,641            | 2,641             | 0                     | 0                      |
| <b>262 Total</b> |                         |                        |                      |                         |                           |                           | <b>553,180</b>   | <b>606,943</b>    | <b>491,804</b>        | <b>703,981</b>         |
| <b>263</b>       | MEASURE "C" STREET F    | NON-DEPARTMENTAL       | NON-DIVISION         | TAXES                   | <b>263-0000-312.04-00</b> | RETURN TO SOURCE          | 766,747          | 346,301           | 0                     | 400,817                |
|                  |                         |                        |                      | USE OF MONEY & PROPERTY | <b>263-0000-351.00-00</b> | INTEREST INCOME           | 1,872            | 0                 | 0                     | 1,872                  |
|                  |                         |                        |                      |                         | <b>263-0000-351.02-00</b> | INVEST-UNREALZD GAIN/LOSS | 0                | 0                 | 0                     | 0                      |
|                  |                         |                        |                      | TRANSFERS IN            | <b>263-0000-490.10-00</b> | GENERAL FUND              | 2,527            | 0                 | 0                     | 0                      |
|                  |                         |                        |                      |                         | <b>263-0000-490.38-00</b> | TRANSFERS IN FM           | 0                | 2,527             | 0                     | 0                      |
| <b>263 Total</b> |                         |                        |                      |                         |                           |                           | <b>771,146</b>   | <b>348,828</b>    | <b>0</b>              | <b>402,689</b>         |
| <b>264</b>       | STMP TRAFFIC IMPACT     | COMMUNITY DEVELOPMENT  | BUILDING-INSPECTION  | CHARGES FOR SERVICES    | <b>264-5238-362.55-00</b> | STMP TRAFFIC IMPACT FEES  | 0                | 159,720           | 1,159,720             | 142,725                |
|                  |                         |                        |                      |                         | <b>264-5238-362.55-01</b> | STMP TRAFF IMPACT FEES I  | 0                | 0                 | 19,045                | 16,995                 |
| <b>264 Total</b> |                         |                        |                      |                         |                           |                           | <b>0</b>         | <b>159,720</b>    | <b>1,178,765</b>      | <b>159,720</b>         |
| <b>291</b>       | AB 939 - JPA FUND       | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | <b>291-0000-351.00-00</b> | INTEREST INCOME           | 178              | 250               | 0                     | 178                    |
|                  |                         |                        |                      | MISCELLANEOUS REVENUE   | <b>291-0000-395.17-00</b> | RECYCLE REVENUE           | 42,791           | 180,000           | 180,000               | 180,000                |
|                  |                         |                        |                      | TRANSFERS IN            | <b>291-0000-490.10-00</b> | GENERAL FUND              | 171,435          | 0                 | 0                     | 0                      |
| <b>291 Total</b> |                         |                        |                      |                         |                           |                           | <b>214,404</b>   | <b>180,250</b>    | <b>180,000</b>        | <b>180,178</b>         |
| <b>295</b>       | GRANT FUND              | NON-DEPARTMENTAL       | NON-DIVISION         | INTERGOVERNMENTAL       | <b>295-0000-321.16-00</b> | CALTRANS                  | 0                | 602,000           | 0                     | 0                      |
|                  |                         |                        |                      |                         | <b>295-0000-321.17-00</b> | STIP/TE                   | 0                | 0                 | 963,498               | 0                      |
|                  |                         |                        |                      |                         | <b>295-0000-321.50-01</b> | RECYCLING                 | 6,743            | 6,743             | 14,832                | 0                      |
|                  |                         |                        |                      |                         | <b>295-0000-321.50-02</b> | CAPITAL CORRIDOR RAIL STN | 0                | 9,936,794         | 0                     | 0                      |
|                  |                         |                        |                      | TRANSFERS IN            | <b>295-0000-490.26-20</b> | GAS TAX FUND              | 1,936,000        | 0                 | 0                     | 0                      |
| <b>295 Total</b> |                         |                        |                      |                         |                           |                           | <b>1,942,743</b> | <b>10,545,537</b> | <b>978,330</b>        | <b>0</b>               |
| <b>311</b>       | CITY CAPITAL PROJECT    | NON-DEPARTMENTAL       | NON-DIVISION         | TRANSFERS IN            | <b>311-0000-490.29-50</b> | GRANT FUND                | 8,663,441        | 0                 | 0                     | 0                      |
| <b>311 Total</b> |                         |                        |                      |                         |                           |                           | <b>8,663,441</b> | <b>0</b>          | <b>0</b>              | <b>0</b>               |
| <b>340</b>       | GRANT FUND / STIP /     | NON-DEPARTMENTAL       | NON-DIVISION         | INTERGOVERNMENTAL       | <b>340-0000-321.00-00</b> | STATE/COUNTY              | 7,638            | 0                 | 0                     | 0                      |
|                  |                         |                        |                      |                         | <b>340-0000-321.19-00</b> | STIP/RIP                  | 2,191,238        | 0                 | 2,500,000             | 0                      |
|                  |                         | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | INTERGOVERNMENTAL       | <b>340-5970-321.00-00</b> | STATE/COUNTY              | 4,133,624        | 0                 | 0                     | 0                      |
| <b>341</b>       | GRANT FUND / STIP /     | NON-DEPARTMENTAL       | NON-DIVISION         | INTERGOVERNMENTAL       | <b>341-0000-321.00-00</b> | STATE/COUNTY              | 53,164           | 0                 | 74,163                | 0                      |
| <b>341 Total</b> |                         |                        |                      |                         |                           |                           | <b>53,164</b>    | <b>0</b>          | <b>74,163</b>         | <b>0</b>               |
| <b>342</b>       | GRANT FUND / TIGR II    | NON-DEPARTMENTAL       | NON-DIVISION         | INTERGOVERNMENTAL       | <b>342-0000-322.00-00</b> | FEDERAL GRANTS            | 62,363           | 0                 | 0                     | 0                      |
| <b>342 Total</b> |                         |                        |                      |                         |                           |                           | <b>62,363</b>    | <b>0</b>          | <b>0</b>              | <b>0</b>               |
| <b>344</b>       | MEASURE AA/EBRP         | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | INTERGOVERNMENTAL       | <b>344-5970-321.00-00</b> | STATE/COUNTY              | 481,500          | 0                 | 0                     | 0                      |
| <b>344 Total</b> |                         |                        |                      |                         |                           |                           | <b>481,500</b>   | <b>0</b>          | <b>0</b>              | <b>0</b>               |
| <b>345</b>       | MEASURE WW/EBRP         | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | INTERGOVERNMENTAL       | <b>345-5970-321.00-00</b> | STATE/COUNTY              | 629,710          | 0                 | 358,360               | 260,018                |
| <b>345 Total</b> |                         |                        |                      |                         |                           |                           | <b>629,710</b>   | <b>0</b>          | <b>358,360</b>        | <b>260,018</b>         |
| <b>346</b>       | CCTA MEAS J EXP PLAN    | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | INTERGOVERNMENTAL       | <b>346-5970-321.00-00</b> | STATE/COUNTY              | 2,748,914        | 0                 | 2,533,656             | 200,000                |
| <b>346 Total</b> |                         |                        |                      |                         |                           |                           | <b>2,748,914</b> | <b>0</b>          | <b>2,533,656</b>      | <b>200,000</b>         |
| <b>347</b>       | CCTA TLC GRANT          | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | INTERGOVERNMENTAL       | <b>347-5970-321.00-00</b> | STATE/COUNTY              | 1,171,208        | 0                 | 243,291               | 0                      |
| <b>347 Total</b> |                         |                        |                      |                         |                           |                           | <b>1,171,208</b> | <b>0</b>          | <b>243,291</b>        | <b>0</b>               |
| <b>348</b>       | CCTA PBTF               | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | INTERGOVERNMENTAL       | <b>348-5970-321.00-00</b> | STATE/COUNTY              | 404,283          | 0                 | 131,013               | 0                      |
| <b>348 Total</b> |                         |                        |                      |                         |                           |                           | <b>404,283</b>   | <b>0</b>          | <b>131,013</b>        | <b>0</b>               |
| <b>349</b>       | SAFETEA LU              | NON-DEPARTMENTAL       | NON-DIVISION         | INTERGOVERNMENTAL       | <b>349-0000-322.12-00</b> | FTA/WESTCAT               | 346,794          | 0                 | 655,297               | 0                      |
| <b>349 Total</b> |                         |                        |                      |                         |                           |                           | <b>346,794</b>   | <b>0</b>          | <b>655,297</b>        | <b>0</b>               |
| <b>350</b>       | STMP-SUB REG TRANS PROJ | NON-DEPARTMENTAL       | NON-DIVISION         | INTERGOVERNMENTAL       | <b>350-0000-321.00-00</b> | STATE/COUNTY              | 0                | 0                 | 1,000,000             | 0                      |
| <b>350 Total</b> |                         |                        |                      |                         |                           |                           | <b>0</b>         | <b>0</b>          | <b>1,000,000</b>      | <b>0</b>               |
| <b>351</b>       | GRANT - NEW             | NON-DEPARTMENTAL       | NON-DIVISION         | INTERGOVERNMENTAL       | <b>351-0000-321.00-00</b> | STATE/COUNTY              | 0                | 0                 | 1,000,000             | 0                      |
| <b>351 Total</b> |                         |                        |                      |                         |                           |                           | <b>0</b>         | <b>0</b>          | <b>0</b>              | <b>1,482,200</b>       |
| <b>351 Total</b> |                         |                        |                      |                         |                           |                           | <b>0</b>         | <b>0</b>          | <b>0</b>              | <b>1,482,200</b>       |

| Fund             | Fund Description                   | Department Description | Division Description | Activity Description    | Account            | Account Description       | FY15-16 ACTUALS   | FY16-17 BUDGET    | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN |
|------------------|------------------------------------|------------------------|----------------------|-------------------------|--------------------|---------------------------|-------------------|-------------------|-----------------------|------------------------|
| 380              | ASSMT. DIST 91-1 DEB               | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 380-0000-351.02-00 | INVEST-UNREALZD GAIN/LOSS | 0                 | 0                 | 0                     | 0                      |
| <b>380 Total</b> |                                    |                        |                      |                         |                    |                           | <b>0</b>          | <b>0</b>          | <b>0</b>              | <b>0</b>               |
| 381              | ASSMT. DIST 01-1 DEB               | NON-DEPARTMENTAL       | NON-DIVISION         | TAXES                   | 381-0000-317.10-00 | ASSMT DIST. COLLECTIONS   | 436,259           | 828,890           | 480,000               | 436,259                |
|                  |                                    |                        |                      | USE OF MONEY & PROPERTY | 381-0000-351.00-00 | INTEREST INCOME           | 2,212             | 403               | 1,105                 | 2,212                  |
| <b>381 Total</b> |                                    |                        |                      |                         |                    |                           | <b>438,470</b>    | <b>829,293</b>    | <b>481,105</b>        | <b>438,470</b>         |
| 382              | ASSMT DIST 05-01 DEB               | NON-DEPARTMENTAL       | NON-DIVISION         | TAXES                   | 382-0000-317.10-00 | ASSMT DIST. COLLECTIONS   | (7)               | 422,918           | 422,918               | 461,715                |
|                  |                                    |                        |                      | USE OF MONEY & PROPERTY | 382-0000-351.00-00 | INTEREST INCOME           | 49                | 50                | 63                    | 49                     |
|                  |                                    |                        |                      |                         | 382-0000-351.02-00 | INVEST-UNREALZD GAIN/LOSS | 0                 | 30                | 0                     | 0                      |
| <b>382 Total</b> |                                    |                        |                      |                         |                    |                           | <b>42</b>         | <b>422,998</b>    | <b>422,981</b>        | <b>461,764</b>         |
| 383              | SUNTRUST LEASE                     | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 383-0000-355.02-00 | CITY LEASE PAYMENT        | 205,099           | 205,500           | 205,500               | 205,099                |
| <b>383 Total</b> |                                    |                        |                      |                         |                    |                           | <b>205,099</b>    | <b>205,500</b>    | <b>205,500</b>        | <b>205,099</b>         |
| 386              | COMMUNITY FACILITY DISTRICT 2017-1 | NON-DEPARTMENTAL       | NON-DIVISION         | TAXES                   | 386-0000-317.10-00 | ASSMT DIST. COLLECTIONS   | 0                 | 0                 | 0                     | 0                      |
| <b>386 Total</b> |                                    |                        |                      |                         |                    |                           | <b>0</b>          | <b>0</b>          | <b>0</b>              | <b>0</b>               |
| 401              | FISCAL NEUTRALITY FE               | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 401-0000-351.00-00 | INTEREST INCOME           | 3,133             | 2,500             | 0                     | 3,133                  |
|                  |                                    |                        |                      | TRANSFERS IN            | 401-0000-490.10-00 | GENERAL FUND              | 805,072           | 0                 | 0                     | 0                      |
| <b>401 Total</b> |                                    |                        |                      |                         |                    |                           | <b>808,205</b>    | <b>2,500</b>      | <b>0</b>              | <b>3,133</b>           |
| 420              | SEWER ENTERPRISE FUN               | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 420-0000-351.00-00 | INTEREST INCOME           | 24,054            | 20,000            | 0                     | 24,896                 |
|                  |                                    |                        |                      |                         | 420-0000-351.02-00 | INVEST-UNREALZD GAIN/LOSS | 0                 | 1,000             | 0                     | 0                      |
|                  |                                    |                        |                      | CHARGES FOR SERVICES    | 420-0000-368.03-00 | SEWER SERVICE CHARGES     | 5,572,849         | 5,294,403         | 5,600,000             | 5,767,899              |
|                  |                                    |                        |                      |                         | 420-0000-368.09-00 | SEWER CONNECTION FEE      | 0                 | 0                 | 186,584               | 0                      |
|                  |                                    |                        |                      |                         | 420-0000-368.10-00 | SEWER FACILITIES FEES     | 0                 | 80,000            | 162,992               | 0                      |
|                  |                                    |                        |                      |                         | 420-0000-368.11-00 | SEWER LATERAL INSPECTION  | 22,195            | 18,496            | 18,665                | 22,972                 |
|                  |                                    |                        |                      | TRANSFERS IN            | 420-0000-490.10-00 | GENERAL FUND              | 10,452            | 10,000            | 0                     | 0                      |
|                  |                                    |                        |                      |                         | 420-0000-490.38-00 | TRANSFERS IN FM           | 0                 | 6,500,000         | 0                     | 0                      |
|                  |                                    |                        |                      |                         | 420-0000-490.67-50 | 2010 PFA WWTP             | 4,575,000         | 12,650,000        | 8,000,000             | 16,000,000             |
| <b>420 Total</b> |                                    |                        |                      |                         |                    |                           | <b>10,204,551</b> | <b>24,573,899</b> | <b>13,968,241</b>     | <b>21,815,767</b>      |
| 430              | HERCULES MUNI. UTILI               | NON-DEPARTMENTAL       | NON-DIVISION         | TRANSFERS IN            | 430-0000-490.10-00 | GENERAL FUND              | (208)             | 0                 | 0                     | 0                      |
| <b>430 Total</b> |                                    |                        |                      |                         |                    |                           | <b>(208)</b>      | <b>0</b>          | <b>0</b>              | <b>0</b>               |
| 450              | VEHICLE REPLACEMENT                | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 450-0000-351.02-00 | INVEST-UNREALZD GAIN/LOSS | 0                 | 0                 | 0                     | 0                      |
|                  |                                    |                        |                      | MISCELLANEOUS REVENUE   | 450-0000-395.00-00 | MISCELLANEOUS REVENUE     | 6,000             | 2,900             | 0                     | 0                      |
|                  |                                    |                        |                      |                         | 450-0000-397.00-00 | EQUIPMENT REPLACEMENT REV | 0                 | 69,537            | 64,522                | 71,662                 |
| <b>450 Total</b> |                                    |                        |                      |                         |                    |                           | <b>6,000</b>      | <b>72,437</b>     | <b>64,522</b>         | <b>71,662</b>          |
| 460              | EQUIPMENT REPLACEMEN               | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 460-0000-353.00-00 | PROFIT/LOSS EARNINGS      | (1,903)           | 0                 | 0                     | 0                      |
|                  |                                    |                        |                      | MISCELLANEOUS REVENUE   | 460-0000-395.00-00 | MISCELLANEOUS REVENUE     | 8,292             | 5,979             | 6,242                 | 8,583                  |
|                  |                                    |                        |                      |                         | 460-0000-397.00-00 | EQUIPMENT REPLACEMENT REV | 606,154           | 565,549           | 771,931               | 627,370                |
|                  |                                    |                        |                      | TRANSFERS IN            | 460-0000-490.10-00 | GENERAL FUND              | 4,478             | 4,478             | 0                     | 0                      |
| <b>460 Total</b> |                                    |                        |                      |                         |                    |                           | <b>617,022</b>    | <b>576,006</b>    | <b>778,173</b>        | <b>635,952</b>         |
| 470              | FACILITY MAINTENANCE               | NON-DEPARTMENTAL       | NON-DIVISION         | MISCELLANEOUS REVENUE   | 470-0000-397.00-00 | EQUIPMENT REPLACEMENT REV | 330,876           | 551,135           | 389,627               | 342,456                |
|                  |                                    |                        |                      | TRANSFERS IN            | 470-0000-490.10-00 | GENERAL FUND              | 1,447             | 1,447             | 0                     | 0                      |
| <b>470 Total</b> |                                    |                        |                      |                         |                    |                           | <b>332,323</b>    | <b>552,582</b>    | <b>389,627</b>        | <b>342,456</b>         |
| 501              | TAYLOR WOODROW MAINT               | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 501-0000-351.00-00 | INTEREST INCOME           | 146               | 250               | 0                     | 146                    |
|                  |                                    |                        |                      |                         | 501-0000-351.02-00 | INVEST-UNREALZD GAIN/LOSS | 0                 | (106)             | 0                     | 0                      |
| <b>501 Total</b> |                                    |                        |                      |                         |                    |                           | <b>146</b>        | <b>144</b>        | <b>0</b>              | <b>146</b>             |
| 511              | GASB 45 OPEB LIABILI               | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 511-0000-351.00-00 | INTEREST INCOME           | 176               | 0                 | (48,938)              | 176                    |
|                  |                                    |                        |                      |                         | 511-0000-351.02-00 | INVEST-UNREALZD GAIN/LOSS | (8,466)           | (85,659)          | 224,258               | 225,000                |
|                  |                                    |                        |                      | TRANSFERS IN            | 511-0000-490.10-00 | GENERAL FUND              | 230,000           | 280,000           | 0                     | 0                      |
| <b>511 Total</b> |                                    |                        |                      |                         |                    |                           | <b>221,710</b>    | <b>194,341</b>    | <b>175,320</b>        | <b>225,176</b>         |
| 521              | REGIONAL WATER QUALI               | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 521-0000-351.00-00 | INTEREST INCOME           | 107               | 0                 | 0                     | 107                    |
|                  |                                    |                        |                      |                         | 521-0000-351.02-00 | INVEST-UNREALZD GAIN/LOSS | 0                 | 0                 | 0                     | 0                      |
| <b>521 Total</b> |                                    |                        |                      |                         |                    |                           | <b>107</b>        | <b>0</b>          | <b>0</b>              | <b>107</b>             |
| 601              | RDA-OPERATING FUND                 | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 601-0000-351.00-00 | INTEREST INCOME           | 1,838             | 0                 | (14,682)              | 1,838                  |
|                  |                                    |                        |                      |                         | 601-0000-351.07-00 | BUSINESS LOANS            | 25,145            | 0                 | 36,354                | 25,145                 |
|                  |                                    |                        |                      | MISCELLANEOUS REVENUE   | 601-0000-395.00-00 | MISCELLANEOUS REVENUE     | 172,114           | 0                 | 214,389               | 172,114                |
|                  |                                    |                        |                      | TRANSFERS IN            | 601-0000-490.10-00 | GENERAL FUND              | 0                 | 0                 | 0                     | 0                      |

69

| Fund             | Fund Description       | Department Description | Division Description | Activity Description    | Account            | Account Description       | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET PLAN |
|------------------|------------------------|------------------------|----------------------|-------------------------|--------------------|---------------------------|--------------------|-------------------|--------------------------|---------------------------|
| <b>601 Total</b> |                        |                        |                      |                         |                    |                           | <b>199,097</b>     | <b>0</b>          | <b>236,061</b>           | <b>199,097</b>            |
| 614              | OWNER PARTICIPATION    | NON-DEPARTMENTAL       | NON-DIVISION         | TRANSFERS IN            | 614-0000-490.61-90 | 2007 RDA TAB SERIES A     | 1,698,072          | 0                 | 1,880,118                | 1,880,118                 |
|                  |                        |                        |                      |                         | 614-0000-490.64-00 | HOUSING SET-ASIDE OPERATE | 130,000            | 0                 | 0                        | 130,000                   |
| <b>614 Total</b> |                        |                        |                      |                         |                    |                           | <b>1,828,072</b>   | <b>0</b>          | <b>1,880,118</b>         | <b>2,010,118</b>          |
| 615              | RDA TAX ALLOC SERIES   | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 615-0000-351.00-00 | INTEREST INCOME           | 30                 | 0                 | 1,684                    | 30                        |
|                  |                        |                        |                      | MISCELLANEOUS REVENUE   | 615-0000-394.02-00 | PROCEEDS FROM BONDS       | 72,532             | 0                 | 0                        | 72,532                    |
|                  |                        |                        |                      | TRANSFERS IN            | 615-0000-490.61-00 | TRANSFERS IN FM           | 7,277,518          | 0                 | 0                        | 0                         |
|                  |                        |                        |                      |                         | 615-0000-490.62-00 | RANSFERS IN EQUIP IT FUN  | 0                  | 0                 | 7,460,960                | 3,946,405                 |
|                  |                        |                        |                      |                         | 615-0000-490.63-00 | RDA CAPITAL FUND          | 212,290            | 0                 | 1,546,663                | 212,290                   |
| <b>615 Total</b> |                        |                        |                      |                         |                    |                           | <b>7,562,370</b>   | <b>0</b>          | <b>9,009,307</b>         | <b>4,231,257</b>          |
| 617              | RDA TAX ALLOC 2007 A   | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 617-0000-351.00-00 | INTEREST INCOME           | 91                 | 0                 | 117                      | 91                        |
|                  |                        |                        |                      | TRANSFERS IN            | 617-0000-490.61-00 | TRANSFERS IN FM           | 886,319            | 0                 | 0                        | 0                         |
|                  |                        |                        |                      |                         | 617-0000-490.62-00 | TRANSFERS IN FM           | 0                  | 0                 | 681,183                  | 1,006,731                 |
| <b>617 Total</b> |                        |                        |                      |                         |                    |                           | <b>886,409</b>     | <b>0</b>          | <b>681,300</b>           | <b>1,006,822</b>          |
| 618              | RDA TAX ALLOC 2007 B   | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 618-0000-351.00-00 | INTEREST INCOME           | 87                 | 0                 | 112                      | 87                        |
|                  |                        |                        |                      | MISCELLANEOUS REVENUE   | 618-0000-394.02-00 | PROCEEDS FROM BONDS       | 3,146              | 0                 | 0                        | 3,146                     |
|                  |                        |                        |                      | TRANSFERS IN            | 618-0000-490.61-00 | TRANSFERS IN FM           | 630,624            | 0                 | 0                        | 0                         |
|                  |                        |                        |                      |                         | 618-0000-490.62-00 | TRANSFERS IN              | 0                  | 0                 | 745,716                  | 745,688                   |
| <b>618 Total</b> |                        |                        |                      |                         |                    |                           | <b>633,858</b>     | <b>0</b>          | <b>745,828</b>           | <b>748,921</b>            |
| 619              | 2007 RDA TAB SERIES    | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 619-0000-351.00-00 | INTEREST INCOME           | 10,088             | 0                 | 20,872                   | 10,088                    |
|                  |                        |                        |                      | TRANSFERS IN            | 619-0000-490.61-50 | RDA 2005 TABS             | 2,640,134          | 0                 | 2,620,663                | 2,635,575                 |
|                  |                        |                        |                      |                         | 619-0000-490.63-00 | RDA CAPITAL FUND          | 0                  | 0                 | 1,349,580                | 0                         |
| <b>619 Total</b> |                        |                        |                      |                         |                    |                           | <b>2,650,221</b>   | <b>0</b>          | <b>3,991,115</b>         | <b>2,645,663</b>          |
| 620              | RETIREMENT OBLIGATIO   | NON-DEPARTMENTAL       | NON-DIVISION         | TAXES                   | 620-0000-314.04-00 | OBLIGATION RETIREMENT REV | 10,908,041         | 0                 | 13,678,832               | 10,908,041                |
|                  |                        |                        |                      | TRANSFERS IN            | 620-0000-490.10-00 | GENERAL FUND              | 0                  | 0                 | 0                        | 0                         |
| <b>620 Total</b> |                        |                        |                      |                         |                    |                           | <b>10,908,041</b>  | <b>0</b>          | <b>13,678,832</b>        | <b>10,908,041</b>         |
| 630              | RDA - CAPITAL PROJEC   | NON-DEPARTMENTAL       | NON-DIVISION         | MISCELLANEOUS REVENUE   | 630-0000-395.00-00 | MISCELLANEOUS REVENUE     | 250,000            | 0                 | 0                        | 250,000                   |
| <b>630 Total</b> |                        |                        |                      |                         |                    |                           | <b>250,000</b>     | <b>0</b>          | <b>0</b>                 | <b>250,000</b>            |
| 640              | HOUSING SET-ASIDE OP   | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 640-0000-351.00-00 | INTEREST INCOME           | 1,841              | 0                 | 0                        | 1,841                     |
|                  |                        |                        |                      |                         | 640-0000-351.06-00 | LOAN PAYBACK-BRIDGE HSG   | 5,951              | 0                 | 0                        | 5,951                     |
|                  |                        |                        |                      |                         | 640-0000-351.09-00 | HRLM Interest             | 74,599             | 0                 | 37,970                   | 74,599                    |
|                  |                        |                        |                      | MISCELLANEOUS REVENUE   | 640-0000-394.12-10 | FIRST-TIME HOME BUYER     | 50,000             | 0                 | 0                        | 50,000                    |
|                  |                        |                        |                      |                         | 640-0000-395.00-00 | MISCELLANEOUS REVENUE     | 1,196              | 0                 | 653                      | 1,196                     |
| <b>640 Total</b> |                        |                        |                      |                         |                    |                           | <b>133,587</b>     | <b>0</b>          | <b>38,623</b>            | <b>133,587</b>            |
| 672              | 2003B DEBT SERVICE PFA | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 672-0000-351.00-00 | INTEREST INCOME           | 1                  | 0                 | 9                        | 1                         |
|                  |                        |                        |                      |                         | 672-0000-355.02-00 | CITY LEASE PAYMENT        | 567,572            | 568,653           | 568,653                  | 567,572                   |
| <b>672 Total</b> |                        |                        |                      |                         |                    |                           | <b>567,573</b>     | <b>568,653</b>    | <b>568,662</b>           | <b>567,573</b>            |
| 673              | 2009 DEBT SERVICE PF   | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 673-0000-351.00-00 | INTEREST INCOME           | 11,722             | 4,835             | 8,929                    | 11,722                    |
|                  |                        |                        |                      |                         | 673-0000-355.02-00 | CITY LEASE PAYMENT        | 816,933            | 914,740           | 942,476                  | 845,328                   |
| <b>673 Total</b> |                        |                        |                      |                         |                    |                           | <b>828,655</b>     | <b>919,575</b>    | <b>951,405</b>           | <b>857,050</b>            |
| 675              | 2010 DEBT SERVICE WW   | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 675-0000-355.02-00 | CITY LEASE PAYMENT        | 0                  | 487,856           | 0                        | 0                         |
|                  |                        |                        |                      | TRANSFERS IN            | 675-0000-490.42-00 | SEWER ENT. FUND           | 245,000            | 245,000           | 250,000                  | 260,000                   |
| <b>675 Total</b> |                        |                        |                      |                         |                    |                           | <b>245,000</b>     | <b>732,856</b>    | <b>250,000</b>           | <b>260,000</b>            |
| 730              | HERCULES GOLF CLUB     | NON-DEPARTMENTAL       | NON-DIVISION         | USE OF MONEY & PROPERTY | 730-0000-351.00-00 | INTEREST INCOME           | 116                | 0                 | 0                        | 0                         |
| <b>730 Total</b> |                        |                        |                      |                         |                    |                           | <b>116</b>         | <b>0</b>          | <b>0</b>                 | <b>0</b>                  |
|                  |                        |                        |                      |                         |                    |                           | <b>66,722,493</b>  | <b>44,504,543</b> | <b>62,078,895</b>        | <b>54,859,623</b>         |

70

# Summary of Revenue and Expenditure

## FY 2017-18

- General Fund (Fund 100)
- General Fund (Fund 100 for Parks & Rec)
- Lighting and Landscaping Funds (Fund 220-224)
- Wastewater Fund (Fund 420)

**CITY OF HERCULES  
PROJECTED FINANCIAL PERFORMANCE OVERVIEW  
JUNE 27, 2017**

**FY 2017-18 GENERAL FUND**

|   | <b>FY2015-16<br/>Actuals</b> | <b>FY2016-17<br/>YE Estimate</b> | <b>FY2017-18<br/>Proposed Budget</b> |
|---|------------------------------|----------------------------------|--------------------------------------|
| <b>REVENUES AND TRANSFERS-IN:</b>   |                              |                                  |                                      |
| Taxes:  |                              |                                  |                                      |
| Property tax and assessments  | 1,225,483                    | 1,308,149                        | 1,386,366                            |
| In lieu of sales tax  | 217,878                      | 292,044                          | -                                    |
| Sales and use   | 3,000,954                    | 3,060,616                        | 3,223,701                            |
| Utility user  | 3,515,565                    | 3,636,910                        | 3,538,197                            |
| Franchise fees  | 960,125                      | 829,580                          | 788,114                              |
| Business licenses   | 187,378                      | 180,000                          | 187,378                              |
| Real estate document transfer   | 112,580                      | 127,156                          | 118,209                              |
| Licenses and permits  | 156,995                      | 385,117                          | 422,469                              |
| Intergovernmental Revenue:  |                              |                                  |                                      |
| Motor vehicle registrations/in lieu & VLF Swap  | 1,655,842                    | 1,799,014                        | 1,738,434                            |
| Other governmental  | 51,257                       | 49,005                           | 52,671                               |
| Charges for services  | 1,999,726                    | 1,881,704                        | 1,937,554                            |
| Fines and forfeitures   | 60,434                       | 39,783                           | 20,000                               |
| Use of money & property/rent/lease pymts  | 336,840                      | 308,711                          | 325,500                              |
| Other Misc. Revenues  | 533,701                      | 1,119,603                        | 504,053                              |
| Transfers in  | 100,000                      | 100,000                          | 110,000                              |
| Transfers in - CalHFA   | -                            | -                                | -                                    |
| <b>Total revenues and transfers-in</b>  | <b>14,114,758</b>            | <b>15,117,391</b>                | <b>14,352,646</b>                    |
| <b>EXPENDITURES AND TRANSFERS-OUT:</b>  |                              |                                  |                                      |
| Current:  |                              |                                  |                                      |
| General government:   |                              |                                  |                                      |
| City Council  | 230,664                      | 217,348                          | 257,811                              |
| Legal Services  | 322,942                      | 409,069                          | 390,000                              |
| City Manager  | 268,778                      | 638,963                          | 347,396                              |
| Administrative services/City clerk  | 909,393                      | 1,119,743                        | 1,018,356                            |
| Human resources   | 146,229                      | 149,965                          | 245,123                              |
| Finance   | 1,717,137                    | 1,989,026                        | 2,198,285                            |
| Public safety   | 5,589,583                    | 5,768,027                        | 6,772,594                            |
| Parks and recreation  | 1,882,154                    | 1,749,642                        | 2,178,159                            |
| Library   | 79,506                       | 98,798                           | 126,301                              |
| Community development   | 355,308                      | 432,923                          | 527,326                              |
| Public Works  | 187,032                      | 367,340                          | 241,536                              |
| Non-Departmental  |                              |                                  | 2,102,213                            |
| Transfers out   | 1,266,206                    | -                                | 71,387                               |
| <b>Total expenditures and transfers-out</b>   | <b>12,954,932</b>            | <b>12,940,842</b>                | <b>16,476,487</b>                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES/TRANSFERS-IN<br/>OVER (UNDER) EXPENDITURES/TRANSFERS-OUT</b> |                              |                                  |                                      |
|   | <b>1,159,826</b>             | <b>2,176,549</b>                 | <b>(2,123,841)</b>                   |

**CITY OF HERCULES  
PROJECTED FINANCIAL PERFORMANCE OVERVIEW  
JUNE 13, 2017**

**FY 2017-18 PARKS AND RECREATION**

| <b>Department</b>                                | <b>FY17/18<br/>Proposed Revenue</b> | <b>FY17/18<br/>Proposed Expenses</b> | <b>FY17/18<br/>Variance</b> |
|--|-------------------------------------|--------------------------------------|-----------------------------|
| Administration                                   | 31,595                              | 2,039                                | 29,556                      |
| Facilities                                       | 212,000                             | 201,700                              | 10,300                      |
| Neighborhood Ctrs- Liability Insurance           | 35,000                              | -                                    | 35,000                      |
| Security Guards                                  | 12,000                              | -                                    | 12,000                      |
| Lupine DC  | 95,000                              | 118,895                              | (23,895)                    |
| Ohlone DC  | -                                   | 73,113                               | (73,113)                    |
| Ohlone CC  | 115,000                             | 202,977                              | (87,977)                    |
| Hanna CC   | 155,000                             | 269,662                              | (114,662)                   |
| Lupine CC  | 135,000                             | 214,202                              | (79,202)                    |
| Rec Classes                                      | 75,000                              | 167,804                              | (92,804)                    |
| Senior   | 15,000                              | 70,354                               | (55,354)                    |
| Tiny Tots  | 205,000                             | 168,518                              | 36,482                      |
| Swim Center                                      | 250,000                             | 378,564                              | (128,564)                   |
| Sports   | 130,000                             | 125,276                              | 4,724                       |
| Teen   | -                                   | 23,913                               | (23,913)                    |
| Youth/Teen                                       | 110,000                             | 162,749                              | (52,749)                    |
| <b>TOTAL</b>                                     | <b>1,575,595</b>                    | <b>2,179,766</b>                     | <b>(604,171)</b>            |
| <b>** Library Revenue and Expenditures Below</b> |                                     |                                      |                             |
| <b>Library</b>                                   | <b>FY17/18<br/>Proposed Revenue</b> | <b>FY17/18<br/>Proposed Expenses</b> | <b>FY17/18<br/>Variance</b> |
| Revenue  | 14,000                              | -                                    | 14,000                      |
| Professional Service                             | -                                   | 58,282                               | (58,282)                    |
| Repair & Maintenance                             | -                                   | 3,500                                | (3,500)                     |
| Grounds Repair & Maintenance                     | -                                   | 5,000                                | (5,000)                     |
| HVAC   | -                                   | 5,000                                | (5,000)                     |
| Repair & Maintenance Service                     | -                                   | -                                    | -                           |
| Electricity                                      | -                                   | 27,500                               | (27,500)                    |
| Gas  | -                                   | 6,600                                | (6,600)                     |
| Interfund/Allocation                             | -                                   | 20,419                               | (20,419)                    |
| <b>TOTAL</b>                                     | <b>14,000</b>                       | <b>126,301</b>                       | <b>(112,301)</b>            |

**City of Hercules**  
**PROJECTED FINANCIAL PERFORMANCE OVERVIEW**  
**JUNE 13, 2017**

**FY 2017-18 Landscape & Lighting: Revenue**

|   | <b>FY2015-16</b> | <b>FY2016-17</b>   | <b>FY2017-18</b>       |
|---|------------------|--------------------|------------------------|
|   | <b>Actuals</b>   | <b>YE Estimate</b> | <b>Budget Proposed</b> |
| <b>REVENUES AND TRANSFERS-IN:</b>   |                  |                    |                        |
| Zone 10 City wide   | 1,071,461        | 1,012,233          | 1,000,840              |
| Zone 1  | 44,138           | 50,004             | 47,879                 |
| Zone 2  | 67,455           | 76,442             | 72,803                 |
| Zone 3 & 4  | 61,013           | 69,139             | 65,997                 |
| Zone 5A   | 72,133           | 81,742             | 77,771                 |
| Zone 5B   | 40,505           | 45,901             | 43,350                 |
| Zone 5C   | 7,879            | 7,846              | 12,991                 |
| Zone 6  | 20,183           | 22,870             | 22,085                 |
| Zone 7  | 63,872           | 72,370             | 68,760                 |
| Zone 8  | 155,089          | 175,774            | 167,130                |
| Zone 9  | 66,315           | 75,145             | 71,473                 |
| Victoria By the Bay   | 385,634          | 384,673            | 404,070                |
| Hercules Village (Promenade)  | 132,458          | 132,129            | 139,891                |
| Baywood   | 122,511          | 122,207            | 127,901                |
| Bayside   | 109,577          | 108,914            | 113,599                |
| Arterials   |                  |                    | 200,380                |
| <b>Total revenues and transfers-in</b>  | <b>2,420,223</b> | <b>2,437,389</b>   | <b>2,636,920</b>       |
| City Council appropriated assessments to be received from property tax roll.                |                  |                    |                        |
| <b>EXPENDITURES AND TRANSFERS-OUT:</b>  |                  |                    |                        |
| Zone 10 City wide   | 657,878          | 805,166            | 1,280,995              |
| Zone 1  | 37,549           | 39,674             | 47,506                 |
| Zone 2  | 53,796           | 50,568             | 34,233                 |
| Zone 3 & 4  | 51,357           | 51,099             | 47,480                 |
| Zone 5A   | 35,451           | 29,006             | 47,173                 |
| Zone 5B   | 39,782           | 27,819             | 12,208                 |
| Zone 5C   | 21,849           | 40,343             | 11,372                 |
| Zone 6  | 32,660           | 35,455             | 35,295                 |
| Zone 7  | 45,173           | 49,597             | 37,733                 |
| Zone 8  | 110,710          | 120,412            | 99,586                 |
| Zone 9  | 67,465           | 71,740             | 53,490                 |
| Arterial Roadways   | -                | -                  | 375,986                |
| Victoria By the Bay   | 308,673          | 500,606            | 433,875                |
| Hercules Village (Promenade)  | 109,447          | 96,715             | 155,350                |
| Baywood   | 89,023           | 79,919             | 126,930                |
| Bayside   | 39,098           | 70,852             | 72,469                 |
| <b>Total expenditures and transfers-out</b>   | <b>1,699,911</b> | <b>2,068,971</b>   | <b>2,871,681</b>       |
| <b>EXCESS (DEFICIENCY) OF REVENUES/TRANSFERS-IN OVER (UNDER) EXPENDITURES/TRANSFERS-OUT</b> | <b>720,311</b>   | <b>368,418</b>     | <b>(234,761)</b>       |

**CITY OF HERCULES  
PROJECTED FINANCIAL PERFORMANCE OVERVIEW  
JUNE 13, 2017**

**FY 2017-18 WASTEWATER**

|   | <b>FY2015-16<br/>Actuals</b> | <b>FY2016-17<br/>YE Estimate</b> | <b>FY2017-18<br/>Proposed Budget</b> |
|---|------------------------------|----------------------------------|--------------------------------------|
| <b>REVENUES AND TRANSFERS-IN:</b>   |                              |                                  |                                      |
| Investment income (Interest Income)   | 24,054                       | -                                | 24,896                               |
| Charges for services  | 5,595,045                    | 5,968,241                        | 5,790,871                            |
| Other Revenue   |                              |                                  |                                      |
| Transfers In  | 4,585,452                    | 8,000,000                        | 16,000,000                           |
| <b>Total revenues and transfers-in</b>  | <b>10,204,551</b>            | <b>13,968,241</b>                | <b>21,815,767</b>                    |
| <b>EXPENDITURES AND TRANSFERS-OUT:</b>  |                              |                                  |                                      |
| Salaries and Wages  | 331,485                      | 324,487                          | 331,023                              |
| Employee Benefits   | 126,745                      | 128,892                          | 145,856                              |
| Services  | 2,264,266                    | 2,005,491                        | 2,381,362                            |
| Supplies  | 5,910                        | 5,848                            | 5,500                                |
| Other Expenses (legal)  | (308,931)                    | 1,511                            | 7,000                                |
| Capital Outlay  | 389,343                      | 32,442                           | 71,292                               |
| Depreciation  | -                            | -                                | -                                    |
| Interest Payment  | 496,378                      | 733,850                          | 734,950                              |
| Interfund/Allocated Costs   | 168,349                      | 156,275                          | 177,159                              |
| Capital Projects  | 1,790,510                    | 9,300,000                        | 16,600,000                           |
| Transfers out (Principal Payment/Other)   | 4,820,000                    | 250,000                          | 260,000                              |
| <b>Total expenditures and transfers-out</b>   | <b>10,084,056</b>            | <b>12,938,796</b>                | <b>20,714,142</b>                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES/TRANSFERS-IN<br/>OVER (UNDER) EXPENDITURES/TRANSFERS-OUT</b> | <b>120,494</b>               | <b>1,029,445</b>                 | <b>1,101,625</b>                     |

## **General Fund**

### **FY 2017-18**

- City Council
- City Attorney
- City Manager
- Finance Department
- Administrative Services
- Risk Management
- Human Resources
- Police Department
- Parks and Recreation Department
- Library
- Building/Maintenance
- Engineering Division
- Community Development
- Debt and Lease Payments

**CITY OF HERCULES - PROPOSED FY17-18 BUDGET (06-27-2017)**

FROM FY15-16 TO FY 17-18

**GENERAL FUND EXPENDITURES DETAIL BY DEPARTMENT**

(All)

| Fund | Fund Description | Department Description | Division Description | Activity Description  | Account               | Account Description      | FY15-16 ACTUALS | FY16-17 BUDGET        | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN   | % Change from FY16-17 Budget |               |               |               |               |
|------|------------------|------------------------|----------------------|-----------------------|-----------------------|--------------------------|-----------------|-----------------------|-----------------------|--------------------------|------------------------------|---------------|---------------|---------------|---------------|
| 100  | GENERAL FUND     | NON-DEPARTMENTAL       | NON-DIVISION         | TRANSFERS OUT         | 100-0000-690.23-10    | STORMWATER ASSESSMENT    | 25,000          | 0                     | 0                     | 0                        |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-0000-690.29-10    | AB 939 -JPA FUND         | 171,435         | 0                     | 0                     | 0                        |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-0000-690.40-10    | FISCAL NEUTRALITY FEE    | 805,072         | 0                     | 0                     | 0                        |                              |               |               |               |               |
|      |                  |                        |                      |                       |                       | TRANSFERS OUT            | Sum             |                       |                       | <b>1,001,507</b>         | <b>0</b>                     | <b>0</b>      | <b>0</b>      |               |               |
|      |                  |                        |                      |                       |                       | NON-DEPARTMENTAL Sum     |                 |                       |                       | <b>1,001,507</b>         | <b>0</b>                     | <b>0</b>      | <b>0</b>      |               |               |
|      |                  |                        |                      |                       |                       | CITY COUNCIL             | CITY COUNCIL    | SALARIES AND BENEFITS | 100-4010-601.10-00    | REGULAR                  | 50,920                       | 51,143        | 51,143        | 52,391        |               |
|      |                  |                        |                      |                       |                       |                          |                 |                       | 100-4010-601.19-00    | 457 CONTRIBUTION         | 7,523                        | 6,811         | 6,811         | 7,801         |               |
|      |                  |                        |                      |                       |                       |                          |                 |                       | 100-4010-606.02-00    | PERS ER CONTRIB          | 2,481                        | 2,323         | 2,550         | 2,984         |               |
|      |                  |                        |                      |                       |                       |                          |                 |                       | 100-4010-606.05-00    | PERS SURVIVOR BENEFIT    | 24                           | 24            | 22            | 25            |               |
|      |                  |                        |                      |                       |                       |                          |                 |                       | 100-4010-606.10-00    | SOCIAL SECURITY          | 2,254                        | 2,475         | 2,058         | 2,599         |               |
|      |                  |                        |                      |                       |                       |                          |                 |                       | 100-4010-606.11-00    | MEDICARE                 | 847                          | 880           | 781           | 760           |               |
|      |                  |                        |                      |                       |                       |                          |                 | SALARIES AND BENEFITS | Sum                   |                          | <b>64,049</b>                | <b>63,656</b> | <b>63,364</b> | <b>66,560</b> | <b>4.6%</b>   |
|      |                  |                        |                      |                       |                       |                          |                 | SERVICES              | 100-4010-614.60-00    | TELEPHONE                | 782                          | 750           | 965           | 1,000         |               |
|      |                  |                        |                      |                       |                       |                          |                 |                       | 100-4010-615.20-00    | MEMBERSHIPS              | 57,649                       | 29,000        | 29,000        | 24,997        |               |
|      |                  |                        |                      |                       |                       |                          |                 |                       | 100-4010-615.40-00    | TRAINING & CONFERENCES   | 3,283                        | 5,000         | 8,822         | 4,200         |               |
|      |                  |                        |                      |                       |                       |                          |                 |                       | 100-4010-615.40-01    | MEETINGS AND MILEAGE     | 1,441                        | 1,000         | 1,695         | 1,000         |               |
|      |                  |                        |                      |                       |                       |                          |                 |                       | 100-4010-616.10-01    | COPIER LEASE             | 143                          | 200           | 47            | 0             |               |
|      |                  |                        |                      |                       |                       |                          |                 | SERVICES              | Sum                   |                          | <b>63,299</b>                | <b>35,950</b> | <b>40,529</b> | <b>31,197</b> | <b>-13.2%</b> |
|      |                  |                        |                      |                       |                       |                          |                 | OFFICE EXPENSES       | 100-4010-621.50-00    | FOOD & BEVERAGE PRODUCTS | 252                          | 400           | 688           | 500           |               |
|      |                  |                        |                      |                       |                       |                          |                 |                       | 100-4010-621.90-00    | MISC OPERATING SUPPLIES  | 116                          | 200           | 1,193         | 200           |               |
|      |                  |                        |                      |                       |                       |                          |                 |                       | 100-4010-622.30-00    | POSTAGE & DELIVERY       | 10                           | 100           | 7             | 100           |               |
|      |                  |                        |                      |                       |                       |                          |                 |                       | 100-4010-622.90-00    | MISC SUPPLIES & EXPENSES | 0                            | 0             | 0             | 140           |               |
|      |                  |                        |                      |                       |                       |                          |                 | OFFICE EXPENSES       | Sum                   |                          | <b>378</b>                   | <b>700</b>    | <b>1,888</b>  | <b>940</b>    | <b>34.3%</b>  |
|      |                  |                        |                      | OTHER EXPENSES        | 100-4010-630.90-00    | OTHER MISCELLANEOUS EXP  | 25              | 0                     | 0                     | 500                      |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4010-639.50-99    | LEGAL SERVICES           | 1,147           | 10,000                | 10,000                | 10,000                   |                              |               |               |               |               |
|      |                  |                        |                      | OTHER EXPENSES        | Sum                   |                          | <b>1,172</b>    | <b>10,000</b>         | <b>10,000</b>         | <b>10,500</b>            | <b>5.0%</b>                  |               |               |               |               |
|      |                  |                        |                      | INTERFUND/ALLOC       | 100-4010-661.10-00    | INFO SERV CHG ALLOCATE   | 87,858          | 87,007                | 87,007                | 89,617                   |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4010-661.30-00    | FAC MAINT CHG ALLOCATE   | 13,908          | 14,560                | 14,560                | 14,997                   |                              |               |               |               |               |
|      |                  |                        |                      | INTERFUND/ALLOC       | Sum                   |                          | <b>101,766</b>  | <b>101,567</b>        | <b>101,567</b>        | <b>104,614</b>           | <b>3.0%</b>                  |               |               |               |               |
|      |                  |                        |                      | CITY COUNCIL          | Sum                   |                          | <b>230,664</b>  | <b>211,873</b>        | <b>217,348</b>        | <b>213,811</b>           | <b>0.9%</b>                  |               |               |               |               |
|      |                  |                        | CITY MANAGER         | CITY MANAGER          | SALARIES AND BENEFITS | 100-4115-601.10-00       | REGULAR         | 114,811               | 138,393               | 138,393                  | 143,929                      |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-601.44-00    | ACTING/INCENTIVE PAY     |                 | 2,400                 | 0                     | 2,496                    |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-601.45-00    | ADMIN/EXECUTIVE PAY      | 804             | 0                     | 893                   | 0                        |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-606.02-00    | PERS ER CONTRIB          | 17,770          | 16,895                | 20,090                | 17,571                   |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-606.04-00    | PERS EE CONTRIB          |                 | 827                   | 0                     | 827                      |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-606.05-00    | PERS SURVIVOR BENEFIT    | 10              | 10                    | 10                    | 10                       |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-606.07-00    | PARS ER CONTRIB          | 352             | 0                     | 364                   | 0                        |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-606.11-00    | MEDICARE                 | 1,649           | 2,290                 | 1,813                 | 2,290                    |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-606.20-00    | 401A EXECUTIVES          | 3,520           | 3,539                 | 3,520                 | 3,681                    |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-606.21-00    | AUTO ALLOWANCE           | 280             | 0                     | 916                   | 0                        |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-606.40-00    | HEALTH INSURANCE         | 8,534           | 9,209                 | 10,150                | 9,854                    |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-606.42-00    | DENTAL INSURANCE         | 1,116           | 1,203                 | 1,234                 | 1,263                    |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-606.43-00    | VISION INSURANCE         | 131             | 143                   | 144                   | 146                      |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-606.44-00    | LIFE INSURANCE           | 91              | 89                    | 94                    | 89                       |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-606.45-00    | LONG TERM DISABILITY INS | 761             | 734                   | 817                   | 734                      |                              |               |               |               |               |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                   |                          | <b>149,829</b>  | <b>175,732</b>        | <b>178,437</b>        | <b>182,889</b>           | <b>4.1%</b>                  |               |               |               |               |
|      |                  |                        |                      | SERVICES              | 100-4115-611.40-00    | CONSULTING SERVICES      | 10,125          | 40,000                | 40,000                | 40,000                   |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-611.90-00    | PROFESSIONAL SERVICES    | 44,988          | 50,000                | 50,000                | 50,000                   |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-614.60-00    | TELEPHONE                | 2,704           | 2,200                 | 3,335                 | 3,500                    |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-615.20-00    | MEMBERSHIPS              | 2,833           | 7,500                 | 7,936                 | 7,000                    |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-615.40-00    | TRAINING & CONFERENCES   | 816             | 3,500                 | 2,354                 | 3,550                    |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-615.40-01    | MEETINGS AND MILEAGE     | 1,916           | 1,500                 | 2,667                 | 1,000                    |                              |               |               |               |               |
|      |                  |                        |                      |                       | 100-4115-616.10-01    | COPIER LEASE             | 1,091           | 2,000                 | 1,178                 | 1,000                    |                              |               |               |               |               |
|      |                  |                        |                      | SERVICES              | Sum                   |                          | <b>64,473</b>   | <b>106,700</b>        | <b>107,471</b>        | <b>106,050</b>           | <b>-0.6%</b>                 |               |               |               |               |

| Fund                  | Fund Description      | Department Description    | Division Description | Activity Description     | Account            | Account Description      | FY15-16 ACTUALS    | FY16-17 BUDGET           | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |         |  |
|-----------------------|-----------------------|---------------------------|----------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------------|-----------------------|------------------------|------------------------------|---------|--|
| 100                   | GENERAL FUND          | CITY MANAGER              | CITY MANAGER         | OFFICE EXPENSES          | 100-4115-621.50-00 | FOOD & BEVERAGE PRODUCTS | 10                 | 30                       | 1,027                 | 30                     |                              |         |  |
|                       |                       |                           |                      |                          | 100-4115-621.90-00 | MISC OPERATING SUPPLIES  | 160                | 300                      | 684                   | 200                    |                              |         |  |
|                       |                       |                           |                      |                          | 100-4115-622.30-00 | POSTAGE & DELIVERY       | 85                 | 3,200                    | 2,792                 | 4,000                  |                              |         |  |
|                       |                       |                           |                      | OFFICE EXPENSES          | Sum                |                          | 255                | 3,530                    | 4,503                 | 4,230                  | 19.8%                        |         |  |
|                       |                       |                           |                      | OTHER EXPENSES           | 100-4115-630.90-00 | OTHER MISCELLANEOUS EXP  | 6,447              | 715,930                  | 300,000               | 0                      |                              |         |  |
|                       |                       |                           |                      |                          | 100-4115-639.50-99 | LEGAL SERVICES           | 1,480              | 6,000                    | 6,000                 | 6,000                  |                              |         |  |
|                       |                       |                           |                      | OTHER EXPENSES           | Sum                |                          | 7,927              | 721,930                  | 306,000               | 6,000                  | -99.2%                       |         |  |
|                       |                       |                           |                      | INTERFUND/ALLOC          | 100-4115-661.10-00 | INFO SERV CHG ALLOCATE   | 33,353             | 29,003                   | 29,003                | 29,873                 |                              |         |  |
|                       |                       |                           |                      |                          | 100-4115-661.30-00 | FAC MAINT CHG ALLOCATE   | 12,941             | 13,548                   | 13,548                | 13,954                 |                              |         |  |
|                       |                       |                           |                      | INTERFUND/ALLOC          | Sum                |                          | 46,294             | 42,551                   | 42,551                | 43,828                 | 3.0%                         |         |  |
|                       |                       |                           |                      | CITY MANAGER             | Sum                |                          | 268,778            | 1,050,443                | 638,963               | 342,996                | -67.3%                       |         |  |
|                       |                       |                           |                      | LEGAL SERVICES           | LEGAL SERVICES     | SERVICES                 | 100-4320-611.70-01 | CITY ATTORNEY - CONTRACT | 156,400               | 150,000                | 150,000                      | 150,000 |  |
|                       |                       |                           |                      |                          |                    |                          | 100-4320-611.70-02 | LITIGATION COSTS - OTHER | 107                   | 60,000                 | 60,000                       | 60,000  |  |
|                       |                       |                           |                      |                          |                    |                          | 100-4320-611.70-03 | CITY ATTORNEY - OTHER    | 166,435               | 180,000                | 199,069                      | 180,000 |  |
|                       |                       |                           |                      | SERVICES                 | Sum                |                          | 322,942            | 390,000                  | 409,069               | 390,000                | 0.0%                         |         |  |
|                       |                       |                           |                      | OTHER EXPENSES           | 100-4320-639.50-99 | LEGAL SERVICES           | 0                  | 0                        | 0                     | 0                      |                              |         |  |
|                       |                       |                           |                      | OTHER EXPENSES           | Sum                |                          | 0                  | 0                        | 0                     | 0                      |                              |         |  |
|                       |                       |                           |                      | LEGAL SERVICES           | Sum                |                          | 322,942            | 390,000                  | 409,069               | 390,000                | 0.0%                         |         |  |
|                       |                       |                           |                      | CITY CLERK               | MANAGEMENT SVC     | SALARIES AND BENEFITS    | 100-4420-601.10-00 | REGULAR                  | 107,125               | 107,890                | 106,615                      | 112,206 |  |
|                       |                       |                           |                      |                          |                    |                          | 100-4420-601.30-00 | OVERTIME PAY             | 591                   | 2,100                  | 12,785                       | 2,184   |  |
|                       |                       |                           |                      |                          |                    |                          | 100-4420-601.44-00 | ACTING/INCENTIVE PAY     | 0                     | 2,400                  | 0                            | 2,496   |  |
|                       |                       |                           |                      |                          |                    |                          | 100-4420-601.45-00 | ADMIN/EXECUTIVE PAY      | 1,293                 | 881                    | 170                          | 916     |  |
|                       |                       |                           |                      |                          |                    |                          | 100-4420-601.46-00 | BONUS                    | 7,977                 | 0                      | 0                            | 0       |  |
|                       |                       |                           | 100-4420-601.48-00   | LONGEVITY PAY            | 1,509              | 1,584                    | 1,509              | 1,584                    |                       |                        |                              |         |  |
|                       |                       |                           | 100-4420-606.02-00   | PERS ER CONTRIB          | 20,995             | 19,619                   | 15,044             | 19,699                   |                       |                        |                              |         |  |
|                       |                       |                           | 100-4420-606.05-00   | PERS SURVIVOR BENEFIT    | 35                 | 0                        | 27                 | 0                        |                       |                        |                              |         |  |
|                       |                       |                           | 100-4420-606.11-00   | MEDICARE                 | 1,686              | 1,574                    | 1,752              | 1,574                    |                       |                        |                              |         |  |
|                       |                       |                           | 100-4420-606.20-00   | 401A EXECUTIVES          | 2,127              | 2,138                    | 626                | 2,224                    |                       |                        |                              |         |  |
|                       |                       |                           | 100-4420-606.21-00   | AUTO ALLOWANCE           | 343                | 0                        | 277                | 0                        |                       |                        |                              |         |  |
|                       |                       |                           | 100-4420-606.40-00   | HEALTH INSURANCE         | 18,854             | 20,745                   | 14,910             | 22,197                   |                       |                        |                              |         |  |
|                       |                       |                           | 100-4420-606.42-00   | DENTAL INSURANCE         | 1,220              | 1,316                    | 1,109              | 1,382                    |                       |                        |                              |         |  |
|                       |                       |                           | 100-4420-606.43-00   | VISION INSURANCE         | 191                | 225                      | 172                | 230                      |                       |                        |                              |         |  |
|                       |                       |                           | 100-4420-606.44-00   | LIFE INSURANCE           | 175                | 175                      | 117                | 175                      |                       |                        |                              |         |  |
|                       |                       |                           | 100-4420-606.45-00   | LONG TERM DISABILITY INS | 863                | 832                      | 638                | 832                      |                       |                        |                              |         |  |
|                       |                       |                           | 100-4420-606.46-00   | ACCIDENTAL DEATH & DISM. | 17                 | 18                       | 17                 | 18                       |                       |                        |                              |         |  |
| SALARIES AND BENEFITS | Sum                   |                           | 165,001              | 161,497                  | 155,768            | 167,716                  | 3.9%               |                          |                       |                        |                              |         |  |
| SERVICES              | 100-4420-611.90-00    | PROFESSIONAL SERVICES     | 137,118              | 75,000                   | 21,987             | 40,000                   |                    |                          |                       |                        |                              |         |  |
|                       | 100-4420-614.60-00    | TELEPHONE                 | 834                  | 750                      | 1,005              | 788                      |                    |                          |                       |                        |                              |         |  |
|                       | 100-4420-614.60-01    | CELL PHONE/PAGER          | 376                  | 500                      | 320                | 500                      |                    |                          |                       |                        |                              |         |  |
|                       | 100-4420-615.20-00    | MEMBERSHIPS               | 195                  | 1,000                    | 195                | 1,000                    |                    |                          |                       |                        |                              |         |  |
|                       | 100-4420-615.30-00    | NOTICES & PUBLICATIONS    | 2,294                | 2,000                    | 2,671              | 2,000                    |                    |                          |                       |                        |                              |         |  |
|                       | 100-4420-615.40-00    | TRAINING & CONFERENCES    | 4,643                | 5,000                    | 800                | 5,000                    |                    |                          |                       |                        |                              |         |  |
|                       | 100-4420-615.40-01    | MEETINGS AND MILEAGE      | 0                    | 100                      | 0                  | 100                      |                    |                          |                       |                        |                              |         |  |
|                       | 100-4420-616.10-01    | COPIER LEASE              | 1,994                | 1,900                    | 1,918              | 1,900                    |                    |                          |                       |                        |                              |         |  |
| SERVICES              | Sum                   |                           | 147,454              | 86,250                   | 28,897             | 51,288                   | -40.5%             |                          |                       |                        |                              |         |  |
| OFFICE EXPENSES       | 100-4420-621.30-00    | BOOKS,PERIODICALS & SUBSC | 0                    | 150                      | 81                 | 150                      |                    |                          |                       |                        |                              |         |  |
|                       | 100-4420-621.50-00    | FOOD & BEVERAGE PRODUCTS  | 440                  | 700                      | 511                | 700                      |                    |                          |                       |                        |                              |         |  |
|                       | 100-4420-622.10-00    | GENERAL OFFICE SUPPLIES   | 15,486               | 25,000                   | 15,199             | 25,000                   |                    |                          |                       |                        |                              |         |  |
|                       | 100-4420-622.30-00    | POSTAGE & DELIVERY        | 448                  | 450                      | 434                | 450                      |                    |                          |                       |                        |                              |         |  |
| OFFICE EXPENSES       | Sum                   |                           | 16,374               | 26,300                   | 16,226             | 26,300                   | 0.0%               |                          |                       |                        |                              |         |  |
| OTHER EXPENSES        | 100-4420-639.50-99    | LEGAL SERVICES            | 0                    | 6,500                    | 0                  | 6,500                    |                    |                          |                       |                        |                              |         |  |
| OTHER EXPENSES        | Sum                   |                           | 0                    | 6,500                    | 0                  | 6,500                    | 0.0%               |                          |                       |                        |                              |         |  |
| INTERFUND/ALLOC       | 100-4420-661.10-00    | INFO SERV CHG ALLOCATE    | 27,253               | 29,003                   | 29,003             | 29,873                   |                    |                          |                       |                        |                              |         |  |
|                       | 100-4420-661.30-00    | FAC MAINT CHG ALLOCATE    | 13,662               | 14,300                   | 7,150              | 14,729                   |                    |                          |                       |                        |                              |         |  |
| INTERFUND/ALLOC       | Sum                   |                           | 40,914               | 43,303                   | 36,153             | 44,602                   | 3.0%               |                          |                       |                        |                              |         |  |
| CITY CLERK/OUTREACH   | SERVICES              | 100-4421-614.60-00        | TELEPHONE            | 244                      | 0                  | 294                      | 0                  |                          |                       |                        |                              |         |  |
| SERVICES              | Sum                   |                           | 244                  | 0                        | 294                | 0                        |                    |                          |                       |                        |                              |         |  |
| CABLE TV              | SALARIES AND BENEFITS | 100-4423-601.10-00        | REGULAR              | 19,720                   | 20,144             | 19,623                   | 20,950             |                          |                       |                        |                              |         |  |
|                       |                       | 100-4423-601.30-00        | OVERTIME PAY         | 1,453                    | 2,625              | 2,926                    | 2,730              |                          |                       |                        |                              |         |  |

78

| Fund | Fund Description | Department Description | Division Description | Activity Description  | Account            | Account Description       | FY15-16 ACTUALS | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |
|------|------------------|------------------------|----------------------|-----------------------|--------------------|---------------------------|-----------------|----------------|-----------------------|------------------------|------------------------------|
| 100  | GENERAL FUND     | CITY CLERK             | CABLE TV             | SALARIES AND BENEFITS | 100-4423-601.46-00 | BONUS                     | 1,335           | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-4423-606.02-00 | PERS ER CONTRIB           | 3,112           | 3,236          | 3,642                 | 3,249                  |                              |
|      |                  |                        |                      |                       | 100-4423-606.05-00 | PERS SURVIVOR BENEFIT     | 6               | 0              | 6                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-4423-606.11-00 | MEDICARE                  | 329             | 292            | 327                   | 292                    |                              |
|      |                  |                        |                      |                       | 100-4423-606.42-00 | DENTAL INSURANCE          | 374             | 403            | 426                   | 423                    |                              |
|      |                  |                        |                      |                       | 100-4423-606.43-00 | VISION INSURANCE          | 52              | 57             | 58                    | 58                     |                              |
|      |                  |                        |                      |                       | 100-4423-606.44-00 | LIFE INSURANCE            | 19              | 19             | 19                    | 19                     |                              |
|      |                  |                        |                      |                       | 100-4423-606.45-00 | LONG TERM DISABILITY INS  | 144             | 139            | 156                   | 139                    |                              |
|      |                  |                        |                      |                       | 100-4423-606.46-00 | ACCIDENTAL DEATH & DISM.  | 4               | 0              | 4                     | 0                      |                              |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 26,548          | 26,915         | 27,188                | 27,860                 | 3.5%                         |
|      |                  |                        |                      | SERVICES              | 100-4423-611.90-00 | PROFESSIONAL SERVICES     | 21,177          | 25,000         | 15,864                | 25,000                 |                              |
|      |                  |                        |                      | SERVICES              | Sum                |                           | 21,177          | 25,000         | 15,864                | 25,000                 | 0.0%                         |
|      |                  |                        |                      | OFFICE EXPENSES       | 100-4423-621.20-00 | AUDIO & VIDEO SUPPLIES    | 211             | 500            | 365                   | 500                    |                              |
|      |                  |                        |                      | OFFICE EXPENSES       | Sum                |                           | 211             | 500            | 365                   | 500                    | 0.0%                         |
|      |                  |                        |                      | INTERFUND/ALLOC       | 100-4423-661.10-00 | INFO SERV CHG ALLOCATE    | 10,626          | 7,251          | 7,251                 | 7,469                  |                              |
|      |                  |                        |                      | INTERFUND/ALLOC       | Sum                |                           | 10,626          | 7,251          | 7,251                 | 7,469                  | 3.0%                         |
|      |                  |                        | RISK MANAGEMENT      | SALARIES AND BENEFITS | 100-4424-601.10-00 | REGULAR                   | 19,089          | 19,593         | 18,528                | 20,377                 |                              |
|      |                  |                        |                      |                       | 100-4424-601.45-00 | ADMIN/EXECUTIVE PAY       | 354             | 88             | 129                   | 92                     |                              |
|      |                  |                        |                      |                       | 100-4424-601.46-00 | BONUS                     | 921             | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-4424-606.02-00 | PERS ER CONTRIB           | 3,248           | 3,511          | 2,148                 | 3,525                  |                              |
|      |                  |                        |                      |                       | 100-4424-606.05-00 | PERS SURVIVOR BENEFIT     | 3               | 0              | 1                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-4424-606.11-00 | MEDICARE                  | 285             | 279            | 267                   | 279                    |                              |
|      |                  |                        |                      |                       | 100-4424-606.20-00 | 401A EXECUTIVES           | 747             | 0              | 409                   | 0                      |                              |
|      |                  |                        |                      |                       | 100-4424-606.21-00 | AUTO ALLOWANCE            | 99              | 0              | 113                   | 0                      |                              |
|      |                  |                        |                      |                       | 100-4424-606.40-00 | HEALTH INSURANCE          | 2,926           | 3,643          | 1,886                 | 3,898                  |                              |
|      |                  |                        |                      |                       | 100-4424-606.42-00 | DENTAL INSURANCE          | 185             | 199            | 146                   | 209                    |                              |
|      |                  |                        |                      |                       | 100-4424-606.43-00 | VISION INSURANCE          | 23              | 25             | 16                    | 26                     |                              |
|      |                  |                        |                      |                       | 100-4424-606.44-00 | LIFE INSURANCE            | 30              | 30             | 16                    | 30                     |                              |
|      |                  |                        |                      |                       | 100-4424-606.45-00 | LONG TERM DISABILITY INS  | 157             | 151            | 102                   | 151                    |                              |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 28,067          | 27,519         | 23,762                | 28,586                 | 3.9%                         |
|      |                  |                        |                      | SERVICES              | 100-4424-617.20-00 | PREMIUMS                  | 16,071          | 0              | 4,437                 | 0                      |                              |
|      |                  |                        |                      |                       | 100-4424-617.20-01 | GENERAL LIABILITY         | 131,643         | 250,000        | 321,480               | 232,000                |                              |
|      |                  |                        |                      |                       | 100-4424-617.20-02 | WORKERS COMPENSATION      | 219,318         | 250,000        | 392,549               | 270,000                |                              |
|      |                  |                        |                      |                       | 100-4424-617.20-03 | PROPERTY                  | 20,775          | 25,000         | 30,939                | 21,000                 |                              |
|      |                  |                        |                      |                       | 100-4424-617.20-04 | VEHICLE PHYSICAL DAMAGE   | 3,737           | 4,500          | 4,706                 | 4,000                  |                              |
|      |                  |                        |                      |                       | 100-4424-617.20-05 | EMPLOYEE BONDS            | 0               | 2,000          | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-4424-617.20-06 | WORK ALTERNATIVE          | 4,221           | 2,000          | 0                     | 2,000                  |                              |
|      |                  |                        |                      |                       | 100-4424-617.20-07 | EMPLOYEE ASSISTANCE PRGRM | 3,888           | 3,000          | 2,052                 | 3,000                  |                              |
|      |                  |                        |                      |                       | 100-4424-617.20-08 | ERMA                      | 14,031          | 25,000         | 31,509                | 20,848                 |                              |
|      |                  |                        |                      |                       | 100-4424-617.30-00 | SAFETY PROGRAM            | 12,725          | 10,000         | 3,265                 | 3,500                  |                              |
|      |                  |                        |                      |                       | 100-4424-617.40-00 | SETTLEMENTS & JUDGMENTS   | 9,304           | 80,000         | 12,714                | 40,000                 |                              |
|      |                  |                        |                      |                       | 100-4424-617.50-00 | WELLNESS PROGRAM          | 2,774           | 2,800          | 3,824                 | 2,800                  |                              |
|      |                  |                        |                      |                       | 100-4424-617.60-00 | UNEMPLOYMENT CLAIMS       | 8,893           | 35,000         | 0                     | 15,000                 |                              |
|      |                  |                        |                      |                       | 100-4424-618.20-00 | OTHER GOVT AGENCY CHARGES | 0               | 500            | 0                     | 500                    |                              |
|      |                  |                        |                      |                       | 100-4424-618.30-00 | OTHER MISCELLANEOUS SRVC  | 5,396           | 4,350          | 0                     | 4,350                  |                              |
|      |                  |                        |                      | SERVICES              | Sum                |                           | 452,776         | 694,150        | 807,473               | 618,998                | -10.8%                       |
|      |                  |                        |                      | OFFICE EXPENSES       | 100-4424-622.10-00 | GENERAL OFFICE SUPPLIES   | 0               | 120            | 0                     | 120                    |                              |
|      |                  |                        |                      | OFFICE EXPENSES       | Sum                |                           | 0               | 120            | 0                     | 120                    | 0.0%                         |
|      |                  |                        | INFORMATION SYSTEMS  | SERVICES              | 100-4430-614.60-00 | TELEPHONE                 | 0               | 0              | 502                   | 0                      |                              |
|      |                  |                        |                      | SERVICES              | Sum                |                           | 0               | 0              | 502                   | 0                      |                              |
|      |                  | CITY CLERK             |                      |                       | Sum                |                           | 909,393         | 1,105,305      | 1,119,743             | 1,004,939              | -9.1%                        |
|      |                  | PERSONNEL              | RECRUITMENT          | SALARIES AND BENEFITS | 100-4520-601.10-00 | REGULAR                   | 58,853          | 82,962         | 75,117                | 86,280                 |                              |
|      |                  |                        |                      |                       | 100-4520-601.30-00 | OVERTIME PAY              | 2,759           | 735            | 6,973                 | 764                    |                              |
|      |                  |                        |                      |                       | 100-4520-601.44-00 | ACTING/INCENTIVE PAY      | 0               | 0              | 2,052                 | 0                      |                              |
|      |                  |                        |                      |                       | 100-4520-601.45-00 | ADMIN/EXECUTIVE PAY       | 435             | 84             | 250                   | 87                     |                              |
|      |                  |                        |                      |                       | 100-4520-601.46-00 | BONUS                     | 4,599           | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-4520-601.48-00 | LONGEVITY PAY             | 228             | 311            | 0                     | 311                    |                              |
|      |                  |                        |                      |                       | 100-4520-606.02-00 | PERS ER CONTRIB           | 7,426           | 15,656         | 7,227                 | 15,720                 |                              |
|      |                  |                        |                      |                       | 100-4520-606.05-00 | PERS SURVIVOR BENEFIT     | 16              | 0              | 21                    | 0                      |                              |

79

| Fund | Fund Description | Department Description | Division Description | Activity Description  | Account            | Account Description        | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET PLAN | % Change<br>from FY16-17<br>Budget |
|------|------------------|------------------------|----------------------|-----------------------|--------------------|----------------------------|--------------------|-------------------|--------------------------|---------------------------|------------------------------------|
| 100  | GENERAL FUND     | PERSONNEL              | RECRUITMENT          | SALARIES AND BENEFITS | 100-4520-606.11-00 | MEDICARE                   | 988                | 812               | 1,201                    | 812                       |                                    |
|      |                  |                        |                      |                       | 100-4520-606.20-00 | 401A EXECUTIVES            | 1,099              | 1,136             | 764                      | 1,181                     |                                    |
|      |                  |                        |                      |                       | 100-4520-606.21-00 | AUTO ALLOWANCE             | 127                | 0                 | 179                      | 0                         |                                    |
|      |                  |                        |                      |                       | 100-4520-606.31-00 | EDUCATION REIMBURSEMENT    | 4,967              | 30,000            | 10,000                   | 20,000                    |                                    |
|      |                  |                        |                      |                       | 100-4520-606.40-00 | HEALTH INSURANCE           | 8,902              | 18,146            | 10,986                   | 19,416                    |                                    |
|      |                  |                        |                      |                       | 100-4520-606.42-00 | DENTAL INSURANCE           | 789                | 2,010             | 1,428                    | 2,111                     |                                    |
|      |                  |                        |                      |                       | 100-4520-606.43-00 | VISION INSURANCE           | 108                | 219               | 151                      | 223                       |                                    |
|      |                  |                        |                      |                       | 100-4520-606.44-00 | LIFE INSURANCE             | 74                 | 98                | 88                       | 98                        |                                    |
|      |                  |                        |                      |                       | 100-4520-606.45-00 | LONG TERM DISABILITY INS   | 478                | 640               | 638                      | 640                       |                                    |
|      |                  |                        |                      |                       | 100-4520-606.46-00 | ACCIDENTAL DEATH & DISM.   | 8                  | 13                | 13                       | 13                        |                                    |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                |                            | 91,857             | 152,822           | 117,088                  | 147,658                   | -3.4%                              |
|      |                  |                        |                      | SERVICES              | 100-4520-611.40-00 | CONSULTING SERVICES        | 3,690              | 10,000            | 0                        | 5,000                     |                                    |
|      |                  |                        |                      |                       | 100-4520-611.60-00 | FINANCIAL SERVICES         | 3,000              | 3,600             | 3,150                    | 3,600                     |                                    |
|      |                  |                        |                      |                       | 100-4520-611.80-02 | PRE-EMPLOYMENT SCREENING   | 9,567              | 22,000            | 6,540                    | 22,000                    |                                    |
|      |                  |                        |                      |                       | 100-4520-614.60-00 | TELEPHONE                  | 4,386              | 3,500             | 5,283                    | 3,675                     |                                    |
|      |                  |                        |                      |                       | 100-4520-615.20-00 | MEMBERSHIPS                | 0                  | 360               | 0                        | 360                       |                                    |
|      |                  |                        |                      |                       | 100-4520-615.30-00 | NOTICES & PUBLICATIONS     | 0                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-4520-615.30-01 | COMPLIANCE POSTER          | 0                  | 280               | 214                      | 400                       |                                    |
|      |                  |                        |                      |                       | 100-4520-615.30-03 | RECRUITMENT & ADVERTISING  | 1,499              | 5,000             | 1,491                    | 7,500                     |                                    |
|      |                  |                        |                      |                       | 100-4520-615.40-00 | TRAINING & CONFERENCES     | 12,073             | 14,500            | 1,988                    | 25,000                    |                                    |
|      |                  |                        |                      |                       | 100-4520-616.10-01 | COPIER LEASE               | 1,082              | 1,000             | 1,210                    | 1,300                     |                                    |
|      |                  |                        |                      | SERVICES              | Sum                |                            | 35,296             | 60,240            | 19,876                   | 68,835                    | 14.3%                              |
|      |                  |                        |                      | OFFICE EXPENSES       | 100-4520-621.20-00 | AUDIO & VIDEO SUPPLIES     | 0                  | 200               | 0                        | 200                       |                                    |
|      |                  |                        |                      |                       | 100-4520-621.30-00 | BOOKS, PERIODICALS & SUBSC | 577                | 300               | 0                        | 300                       |                                    |
|      |                  |                        |                      |                       | 100-4520-622.10-00 | GENERAL OFFICE SUPPLIES    | 30                 | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-4520-622.30-00 | POSTAGE & DELIVERY         | 9                  | 100               | 28                       | 100                       |                                    |
|      |                  |                        |                      |                       | 100-4520-622.40-00 | PRINTING, FORMS & BUS CRD  | 0                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-4520-622.90-00 | MISC SUPPLIES & EXPENSES   | 53                 | 0                 | 52                       | 0                         |                                    |
|      |                  |                        |                      | OFFICE EXPENSES       | Sum                |                            | 670                | 600               | 80                       | 600                       | 0.0%                               |
|      |                  |                        |                      | INTERFUND/ALLOC       | 100-4520-661.10-00 | INFO SERV CHG ALLOCATE     | 7,576              | 7,251             | 7,251                    | 7,469                     |                                    |
|      |                  |                        |                      |                       | 100-4520-661.30-00 | FAC MAINT CHG ALLOCATE     | 10,831             | 11,339            | 5,670                    | 11,679                    |                                    |
|      |                  |                        |                      | INTERFUND/ALLOC       | Sum                |                            | 18,407             | 18,590            | 12,921                   | 19,148                    |                                    |
|      |                  | PERSONNEL              |                      |                       | Sum                |                            | 146,229            | 232,252           | 149,965                  | 236,241                   | 1.7%                               |
|      |                  | FINANCE                | OPERATIONS           | SALARIES AND BENEFITS | 100-4625-601.10-00 | REGULAR                    | 289,232            | 303,429           | 340,031                  | 315,566                   |                                    |
|      |                  |                        |                      |                       | 100-4625-601.11-00 | CONTRACT/TEMPORARY ASSIST  |                    | 0                 | 15,842                   | 0                         |                                    |
|      |                  |                        |                      |                       | 100-4625-601.13-00 | TEMPORARY PART-TIME        | 375                | 25,600            | 14,128                   | 25,600                    |                                    |
|      |                  |                        |                      |                       | 100-4625-601.30-00 | OVERTIME PAY               | 13,621             | 16,163            | 5,938                    | 16,163                    |                                    |
|      |                  |                        |                      |                       | 100-4625-601.44-00 | ACTING/INCENTIVE PAY       | 1,933              | 2,400             | 4,840                    | 2,400                     |                                    |
|      |                  |                        |                      |                       | 100-4625-601.45-00 | ADMIN/EXECUTIVE PAY        | 574                | 2,258             | 0                        | 2,258                     |                                    |
|      |                  |                        |                      |                       | 100-4625-601.46-00 | BONUS                      | 13,148             | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-4625-606.02-00 | PERS ER CONTRIB            | 30,044             | 55,187            | 43,422                   | 55,413                    |                                    |
|      |                  |                        |                      |                       | 100-4625-606.05-00 | PERS SURVIVOR BENEFIT      | 63                 | 78                | 67                       | 78                        |                                    |
|      |                  |                        |                      |                       | 100-4625-606.11-00 | MEDICARE                   | 4,642              | 3,754             | 4,915                    | 3,754                     |                                    |
|      |                  |                        |                      |                       | 100-4625-606.20-00 | 401A EXECUTIVES            | 2,519              | 5,637             | 4,449                    | 5,637                     |                                    |
|      |                  |                        |                      |                       | 100-4625-606.21-00 | AUTO ALLOWANCE             | 144                | 0                 | 1,224                    | 0                         |                                    |
|      |                  |                        |                      |                       | 100-4625-606.40-00 | HEALTH INSURANCE           | 54,260             | 71,564            | 37,045                   | 76,573                    |                                    |
|      |                  |                        |                      |                       | 100-4625-606.42-00 | DENTAL INSURANCE           | 5,865              | 7,281             | 7,648                    | 7,645                     |                                    |
|      |                  |                        |                      |                       | 100-4625-606.43-00 | VISION INSURANCE           | 706                | 979               | 912                      | 999                       |                                    |
|      |                  |                        |                      |                       | 100-4625-606.44-00 | LIFE INSURANCE             | 268                | 361               | 345                      | 361                       |                                    |
|      |                  |                        |                      |                       | 100-4625-606.45-00 | LONG TERM DISABILITY INS   | 1,836              | 2,336             | 2,449                    | 2,336                     |                                    |
|      |                  |                        |                      |                       | 100-4625-606.46-00 | ACCIDENTAL DEATH & DISM.   | 37                 | 41                | 34                       | 41                        |                                    |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                |                            | 419,265            | 497,068           | 483,289                  | 514,825                   | 3.6%                               |
|      |                  |                        |                      | SERVICES              | 100-4625-611.40-00 | CONSULTING SERVICES        | 43,661             | 50,000            | 60,500                   | 60,000                    |                                    |
|      |                  |                        |                      |                       | 100-4625-611.60-00 | FINANCIAL SERVICES         | 84,989             | 60,000            | 79,491                   | 80,000                    |                                    |
|      |                  |                        |                      |                       | 100-4625-611.70-00 | LEGAL SERVICES             | 5,000              | 3,750             | 3,750                    | 3,750                     |                                    |
|      |                  |                        |                      |                       | 100-4625-614.60-00 | TELEPHONE                  | 3,073              | 3,032             | 3,702                    | 3,184                     |                                    |
|      |                  |                        |                      |                       | 100-4625-615.20-00 | MEMBERSHIPS                | 190                | 500               | 285                      | 500                       |                                    |
|      |                  |                        |                      |                       | 100-4625-615.40-00 | TRAINING & CONFERENCES     | 2,741              | 5,000             | 6,826                    | 5,000                     |                                    |
|      |                  |                        |                      |                       | 100-4625-615.40-01 | MEETINGS AND MILEAGE       | 226                | 500               | 0                        | 500                       |                                    |

08

| Fund | Fund Description | Department Description | Division Description | Activity Description  | Account              | Account Description       | FY15-16 ACTUALS           | FY16-17 BUDGET        | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN   | % Change from FY16-17 Budget |           |         |           |  |
|------|------------------|------------------------|----------------------|-----------------------|----------------------|---------------------------|---------------------------|-----------------------|-----------------------|--------------------------|------------------------------|-----------|---------|-----------|--|
| 100  | GENERAL FUND     | FINANCE                | OPERATIONS           | SERVICES              | 100-4625-616.10-01   | COPIER LEASE              | 3,543                     | 3,500                 | 3,793                 | 3,800                    |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-4625-618.10-00   | BANK SERVICE CHARGES      | 2,440                     | 3,500                 | 3,500                 | 3,500                    |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-4625-618.10-01   | CREDIT CARDS FEES         | 0                         | 0                     | 0                     | 0                        |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-4625-618.20-00   | OTHER GOVT AGENCY CHARGES | 107,271                   | 125,000               | 125,000               | 125,000                  |                              |           |         |           |  |
|      |                  |                        |                      |                       | Sum                  |                           | 253,133                   | 254,782               | 286,848               | 285,234                  | 12.0%                        |           |         |           |  |
|      |                  |                        |                      |                       | OFFICE EXPENSES      | 100-4625-621.30-00        | BOOKS,PERIODICALS & SUBSC | 350                   | 400                   | 0                        | 400                          |           |         |           |  |
|      |                  |                        |                      |                       |                      | 100-4625-621.50-00        | FOOD & BEVERAGE PRODUCTS  |                       | 0                     | 155                      | 0                            |           |         |           |  |
|      |                  |                        |                      |                       |                      | 100-4625-622.30-00        | POSTAGE & DELIVERY        | 1,777                 | 2,200                 | 2,161                    | 2,200                        |           |         |           |  |
|      |                  |                        |                      |                       |                      | 100-4625-622.40-00        | PRINTING, FORMS & BUS CRD | 0                     | 0                     | 0                        | 0                            |           |         |           |  |
|      |                  |                        |                      |                       |                      | Sum                       | 2,127                     | 2,600                 | 2,316                 | 2,600                    | 0.0%                         |           |         |           |  |
|      |                  |                        |                      |                       | OTHER EXPENSES       | 100-4625-630.90-00        | OTHER MISCELLANEOUS EXP   | 100,184               | 256,852               | 256,852                  | 256,852                      |           |         |           |  |
|      |                  |                        |                      |                       |                      | 100-4625-639.50-99        | LEGAL SERVICES            | 278                   | 8,700                 | 0                        | 8,700                        |           |         |           |  |
|      |                  |                        |                      |                       |                      | Sum                       | 100,461                   | 265,552               | 256,852               | 265,552                  | 0.0%                         |           |         |           |  |
|      |                  |                        |                      |                       | INTERFUND/ALLOC      | 100-4625-661.10-00        | INFO SERV CHG ALLOCATE    | 49,242                | 47,129                | 47,129                   | 48,543                       |           |         |           |  |
|      |                  |                        |                      |                       |                      | 100-4625-661.30-00        | FAC MAINT CHG ALLOCATE    | 20,238                | 21,185                | 10,593                   | 21,821                       |           |         |           |  |
|      |                  |                        |                      |                       |                      | Sum                       | 69,480                    | 68,314                | 57,722                | 70,363                   | 3.0%                         |           |         |           |  |
|      |                  |                        |                      |                       | DEBT SERVICE         |                           | SERVICES                  | 100-4640-616.30-00    | STRUCTURAL RENTALS    | 567,572                  | 1,784,992                    | 567,000   | 564,509 |           |  |
|      |                  |                        |                      |                       |                      | Sum                       | 567,572                   | 1,784,992             | 567,000               | 564,509                  | -68.4%                       |           |         |           |  |
|      |                  |                        |                      |                       | SUNTRUST LEASE       |                           | SERVICES                  | 100-4650-616.30-00    | STRUCTURAL RENTALS    | 205,099                  | 0                            | 210,000   | 205,099 |           |  |
|      |                  |                        |                      |                       |                      | Sum                       | 205,099                   | 0                     | 210,000               | 205,099                  |                              |           |         |           |  |
|      |                  |                        |                      |                       | DEBT                 |                           | SERVICES                  | 100-4660-616.30-00    | STRUCTURAL RENTALS    | 0                        | 0                            | 0         | 0       |           |  |
|      |                  |                        |                      |                       |                      | Sum                       | 0                         | 0                     | 0                     | 0                        |                              |           |         |           |  |
|      |                  |                        |                      |                       | CALHFA H.E.L.P. LOAN |                           | SERVICES                  | 100-4670-616.30-00    | STRUCTURAL RENTALS    | 50,000                   | 0                            | 50,000    | 100,000 |           |  |
|      |                  |                        |                      |                       |                      | Sum                       | 50,000                    | 0                     | 50,000                | 100,000                  |                              |           |         |           |  |
|      |                  |                        |                      |                       | CALHFA R.D.L.P. LOAN |                           | SERVICES                  | 100-4671-616.30-00    | STRUCTURAL RENTALS    | 50,000                   | 0                            | 75,000    | 100,000 |           |  |
|      |                  |                        |                      |                       |                      | Sum                       | 50,000                    | 0                     | 75,000                | 100,000                  |                              |           |         |           |  |
|      |                  |                        |                      |                       | FINANCE              |                           | Sum                       |                       | 1,717,137             | 2,873,308                | 1,989,026                    | 2,108,182 | -26.6%  |           |  |
|      |                  |                        |                      |                       | PUBLIC SAFETY        |                           | POLICE ADMIN/INSP/SUPPORT | SALARIES AND BENEFITS | 100-5160-601.10-00    | REGULAR                  | 694,611                      | 776,555   | 700,000 | 1,095,969 |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-601.12-00    | REGULAR PART-TIME        | 0                            | 0         | 0       | 20,000    |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-601.13-00    | TEMPORARY PART-TIME      | 26,050                       | 46,000    | 79,874  | 47,150    |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-601.30-00    | OVERTIME PAY             | 31,992                       | 48,874    | 68,420  | 52,000    |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-601.40-00    | SHIFT DIFFERENTIAL       | 4,071                        | 5,460     | 4,597   | 5,597     |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-601.42-00    | OFFICER IN CHARGE        | 2,768                        | 2,050     | 3,792   | 2,101     |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-601.44-00    | ACTING/INCENTIVE PAY     | 10,109                       | 9,969     | 14,953  | 10,000    |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-601.45-00    | ADMIN/EXECUTIVE PAY      | 5,960                        | 12,500    | 786     | 12,813    |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-601.46-00    | BONUS                    | 50,492                       | 0         | 0       | 0         |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-601.48-00    | LONGEVITY PAY            | 28,634                       | 31,050    | 19,830  | 31,826    |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-601.75-00    | OTHER COMPENSATION       | 8,155                        | 15,750    | 5,681   | 15,750    |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-606.01-00    | PERS ER CONTRIB PUB SAFE | 123,096                      | 340,702   | 101,167 | 340,702   |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-606.02-00    | PERS ER CONTRIB          | 222,891                      | 31,237    | 177,931 | 31,295    |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-606.05-00    | PERS SURVIVOR BENEFIT    | 179                          | 194       | 145     | 194       |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-606.07-00    | PARS ER CONTRIB          |                              | 0         | 217     | 0         |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-606.11-00    | MEDICARE                 | 9,953                        | 10,025    | 9,008   | 10,025    |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-606.20-00    | 401A EXECUTIVES          | 6,078                        | 6,170     | 10,559  | 6,170     |  |
|      |                  |                        |                      |                       |                      |                           |                           |                       | 100-5160-606.22-00    | UNIFORM ALLOWANCE        | 2,550                        | 6,189     | 5,400   | 6,189     |  |
|      |                  |                        |                      |                       | 100-5160-606.30-00   | EDUCATION INCENTIVE       | 5,034                     | 6,018                 | 3,000                 | 6,018                    |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-5160-606.40-00   | HEALTH INSURANCE          | 137,816                   | 174,398               | 124,286               | 186,606                  |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-5160-606.42-00   | DENTAL INSURANCE          | 15,724                    | 21,165                | 13,228                | 22,223                   |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-5160-606.43-00   | VISION INSURANCE          | 2,018                     | 2,574                 | 1,678                 | 2,625                    |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-5160-606.44-00   | LIFE INSURANCE            | 842                       | 887                   | 726                   | 887                      |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-5160-606.45-00   | LONG TERM DISABILITY INS  | 3,974                     | 4,032                 | 3,864                 | 4,032                    |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-5160-606.46-00   | ACCIDENTAL DEATH & DISM.  | 62                        | 73                    | 55                    | 73                       |                              |           |         |           |  |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                  |                           | 1,393,059                 | 1,551,872             | 1,349,195             | 1,910,245                | 23.1%                        |           |         |           |  |
|      |                  |                        |                      | SERVICES              | 100-5160-611.80-00   | MEDICAL/HEALTH SERVICES   | 7,577                     | 10,000                | 15,281                | 11,000                   |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-5160-611.90-00   | PROFESSIONAL SERVICES     | 10,588                    | 20,000                | 18,542                | 20,000                   |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-5160-613.05-00   | VEHICLE REPAIRS           | 493                       | 0                     | 0                     | 0                        |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-5160-613.30-00   | HVAC                      | 267                       | 0                     | 0                     | 0                        |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-5160-613.50-00   | VEHICLE REPAIRS           | 4,632                     | 4,000                 | 1,520                 | 4,000                    |                              |           |         |           |  |
|      |                  |                        |                      |                       | 100-5160-614.60-00   | TELEPHONE                 | 14,523                    | 13,000                | 17,721                | 13,650                   |                              |           |         |           |  |

| Fund | Fund Description | Department Description | Division Description      | Activity Description  | Account            | Account Description       | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET PLAN | % Change<br>from FY16-17<br>Budget |
|------|------------------|------------------------|---------------------------|-----------------------|--------------------|---------------------------|--------------------|-------------------|--------------------------|---------------------------|------------------------------------|
| 100  | GENERAL FUND     | PUBLIC SAFETY          | POLICE ADMIN/INSP/SUPPORT | SERVICES              | 100-5160-614.60-01 | CELL PHONE/PAGER          | 5,096              | 4,000             | 5,980                    | 5,000                     |                                    |
|      |                  |                        |                           |                       | 100-5160-615.10-00 | EMPLOYEE RECOGNITION      | 0                  | 500               | 0                        | 500                       |                                    |
|      |                  |                        |                           |                       | 100-5160-615.20-00 | MEMBERSHIPS               | 2,150              | 1,500             | 2,085                    | 1,500                     |                                    |
|      |                  |                        |                           |                       | 100-5160-615.30-00 | NOTICES & PUBLICATIONS    | 936                | 300               | 206                      | 300                       |                                    |
|      |                  |                        |                           |                       | 100-5160-615.40-00 | TRAINING & CONFERENCES    | 3,730              | 4,000             | 5,891                    | 5,000                     |                                    |
|      |                  |                        |                           |                       | 100-5160-615.40-01 | MEETINGS AND MILEAGE      | 0                  | 4,000             | 1,073                    | 4,000                     |                                    |
|      |                  |                        |                           |                       | 100-5160-615.40-02 | POST TRAINING             | 0                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                           |                       | 100-5160-616.10-01 | COPIER LEASE              | 6,604              | 10,000            | 5,947                    | 10,000                    |                                    |
|      |                  |                        |                           |                       | 100-5160-618.20-00 | OTHER GOVT AGENCY CHARGES | 483,111            | 616,000           | 616,000                  | 616,000                   |                                    |
|      |                  |                        |                           |                       | 100-5160-618.30-00 | OTHER MISCELLANEOUS SRVC  | 31,435             | 29,500            | 11,088                   | 29,500                    |                                    |
|      |                  |                        |                           | SERVICES              | Sum                |                           | <b>571,143</b>     | <b>716,800</b>    | <b>701,335</b>           | <b>720,450</b>            | <b>0.5%</b>                        |
|      |                  |                        |                           | OFFICE EXPENSES       | 100-5160-620.20-00 | FUEL & OIL SUPPLIES       | 7,298              | 15,000            | 8,798                    | 15,000                    |                                    |
|      |                  |                        |                           |                       | 100-5160-621.10-00 | AMMUNITION & FIREARMS SPL | 34,419             | 25,000            | 5,508                    | 25,000                    |                                    |
|      |                  |                        |                           |                       | 100-5160-621.60-00 | POLICE SUPPLIES           | 15,554             | 10,000            | 14,384                   | 12,000                    |                                    |
|      |                  |                        |                           |                       | 100-5160-621.80-00 | UNIFORM & SAFETY APPAREL  | 13,998             | 13,000            | 15,455                   | 14,500                    |                                    |
|      |                  |                        |                           |                       | 100-5160-621.90-00 | MISC OPERATING SUPPLIES   | 11,393             | 15,000            | 15,636                   | 15,000                    |                                    |
|      |                  |                        |                           |                       | 100-5160-622.10-00 | GENERAL OFFICE SUPPLIES   | 349                | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                           |                       | 100-5160-622.30-00 | POSTAGE & DELIVERY        | 1,301              | 2,000             | 1,989                    | 2,000                     |                                    |
|      |                  |                        |                           | OFFICE EXPENSES       | Sum                |                           | <b>84,312</b>      | <b>80,000</b>     | <b>61,770</b>            | <b>83,500</b>             | <b>4.4%</b>                        |
|      |                  |                        |                           | OTHER EXPENSES        | 100-5160-639.50-99 | LEGAL SERVICES            | 0                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                           | OTHER EXPENSES        | Sum                |                           | <b>0</b>           | <b>0</b>          | <b>0</b>                 | <b>0</b>                  |                                    |
|      |                  |                        |                           | INTERFUND/ALLOC       | 100-5160-661.10-00 | INFO SERV CHG ALLOCATE    | 134,887            | 123,261           | 123,261                  | 126,959                   |                                    |
|      |                  |                        |                           |                       | 100-5160-661.30-00 | FAC MAINT CHG ALLOCATE    | 84,082             | 88,020            | 44,010                   | 90,661                    |                                    |
|      |                  |                        |                           | INTERFUND/ALLOC       | Sum                |                           | <b>218,969</b>     | <b>211,281</b>    | <b>167,271</b>           | <b>217,619</b>            | <b>3.0%</b>                        |
|      |                  |                        | POLICE PATROL             | SALARIES AND BENEFITS | 100-5164-601.10-00 | REGULAR                   | 1,592,099          | 1,578,418         | 1,749,524                | 1,617,878                 |                                    |
|      |                  |                        |                           |                       | 100-5164-601.30-00 | OVERTIME PAY              | 199,626            | 202,077           | 260,705                  | 230,000                   |                                    |
|      |                  |                        |                           |                       | 100-5164-601.40-00 | SHIFT DIFFERENTIAL        | 24,332             | 27,881            | 26,045                   | 28,578                    |                                    |
|      |                  |                        |                           |                       | 100-5164-601.42-00 | OFFICER IN CHARGE         | 14,253             | 18,048            | 14,718                   | 18,499                    |                                    |
|      |                  |                        |                           |                       | 100-5164-601.43-00 | FIELD TRAINING OFFICER    | 0                  | 0                 | 1,096                    | 0                         |                                    |
|      |                  |                        |                           |                       | 100-5164-601.44-00 | ACTING/INCENTIVE PAY      | 13,565             | 13,536            | 16,783                   | 13,874                    |                                    |
|      |                  |                        |                           |                       | 100-5164-601.45-00 | ADMIN/EXECUTIVE PAY       | 0                  | 2,000             | 0                        | 2,050                     |                                    |
|      |                  |                        |                           |                       | 100-5164-601.46-00 | BONUS                     | 113,090            | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                           |                       | 100-5164-601.48-00 | LONGEVITY PAY             | 30,903             | 36,013            | 37,083                   | 36,733                    |                                    |
|      |                  |                        |                           |                       | 100-5164-601.75-00 | OTHER COMPENSATION        | 6,978              | 10,370            | 9,679                    | 10,577                    |                                    |
|      |                  |                        |                           |                       | 100-5164-606.01-00 | PERS ER CONTRIB PUB SAFE  | 318,388            | 423,664           | 320,454                  | 423,664                   |                                    |
|      |                  |                        |                           |                       | 100-5164-606.02-00 | PERS ER CONTRIB           | 481,655            | 365,064           | 439,985                  | 365,747                   |                                    |
|      |                  |                        |                           |                       | 100-5164-606.05-00 | PERS SURVIVOR BENEFIT     | 378                | 389               | 431                      | 389                       |                                    |
|      |                  |                        |                           |                       | 100-5164-606.11-00 | MEDICARE                  | 29,077             | 27,794            | 30,717                   | 27,794                    |                                    |
|      |                  |                        |                           |                       | 100-5164-606.22-00 | UNIFORM ALLOWANCE         | 0                  | 14,400            | 19,575                   | 14,400                    |                                    |
|      |                  |                        |                           |                       | 100-5164-606.30-00 | EDUCATION INCENTIVE       | 18,372             | 13,472            | 17,344                   | 13,472                    |                                    |
|      |                  |                        |                           |                       | 100-5164-606.40-00 | HEALTH INSURANCE          | 221,977            | 296,962           | 266,846                  | 317,749                   |                                    |
|      |                  |                        |                           |                       | 100-5164-606.42-00 | DENTAL INSURANCE          | 23,663             | 26,749            | 28,973                   | 28,086                    |                                    |
|      |                  |                        |                           |                       | 100-5164-606.43-00 | VISION INSURANCE          | 3,662              | 4,566             | 4,438                    | 4,657                     |                                    |
|      |                  |                        |                           |                       | 100-5164-606.44-00 | LIFE INSURANCE            | 1,776              | 1,829             | 2,024                    | 1,829                     |                                    |
|      |                  |                        |                           |                       | 100-5164-606.45-00 | LONG TERM DISABILITY INS  | 3,999              | 3,856             | 5,026                    | 3,856                     |                                    |
|      |                  |                        |                           |                       | 100-5164-606.46-00 | ACCIDENTAL DEATH & DISM.  | 0                  | 22                | 0                        | 22                        |                                    |
|      |                  |                        |                           | SALARIES AND BENEFITS | Sum                |                           | <b>3,097,792</b>   | <b>3,067,110</b>  | <b>3,251,447</b>         | <b>3,159,857</b>          | <b>3.0%</b>                        |
|      |                  |                        |                           | SERVICES              | 100-5164-613.50-00 | VEHICLE REPAIRS           | 26,442             | 35,000            | 31,871                   | 35,000                    |                                    |
|      |                  |                        |                           |                       | 100-5164-613.90-00 | REPAIR & MAIN. SERV       | 0                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                           |                       | 100-5164-614.20-00 | ELECTRICITY               | 498                | 500               | 500                      | 550                       |                                    |
|      |                  |                        |                           |                       | 100-5164-614.60-00 | TELEPHONE                 | 14,709             | 12,000            | 17,721                   | 12,600                    |                                    |
|      |                  |                        |                           |                       | 100-5164-615.20-00 | MEMBERSHIPS               | 100                | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                           |                       | 100-5164-615.40-02 | POST TRAINING             | 22,254             | 20,000            | 16,751                   | 25,000                    |                                    |
|      |                  |                        |                           | SERVICES              | Sum                |                           | <b>64,003</b>      | <b>67,500</b>     | <b>66,843</b>            | <b>73,150</b>             | <b>8.4%</b>                        |
|      |                  |                        |                           | OFFICE EXPENSES       | 100-5164-620.20-00 | FUEL & OIL SUPPLIES       | 36,608             | 50,000            | 39,684                   | 50,000                    |                                    |
|      |                  |                        |                           |                       | 100-5164-621.80-00 | UNIFORM & SAFETY APPAREL  | 4,041              | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                           |                       | 100-5164-622.30-00 | POSTAGE & DELIVERY        | 34                 | 100               | 0                        | 100                       |                                    |
|      |                  |                        |                           | OFFICE EXPENSES       | Sum                |                           | <b>40,684</b>      | <b>50,100</b>     | <b>39,684</b>            | <b>50,100</b>             | <b>0.0%</b>                        |
|      |                  |                        |                           | INTERFUND/ALLOC       | 100-5164-661.10-00 | INFO SERV CHG ALLOCATE    | 63,656             | 58,005            | 58,005                   | 59,745                    |                                    |

| Fund | Fund Description | Department Description | Division Description     | Activity Description  | Account            | Account Description       | FY15-16 ACTUALS | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |
|------|------------------|------------------------|--------------------------|-----------------------|--------------------|---------------------------|-----------------|----------------|-----------------------|------------------------|------------------------------|
| 100  | GENERAL FUND     | PUBLIC SAFETY          | POLICE PATROL            | INTERFUND/ALLOC       | 100-5164-661.20-00 | VEHICLE REPLACEMENT CHG   | 0               | 43,185         | 43,185                | 44,481                 |                              |
|      |                  |                        |                          |                       | 100-5164-661.30-00 | FAC MAINT CHG ALLOCATE    | 55,966          | 58,585         | 29,293                | 60,343                 |                              |
|      |                  |                        |                          | INTERFUND/ALLOC Sum   |                    |                           | 119,622         | 159,775        | 130,483               | 164,568                | 3.0%                         |
|      |                  | PUBLIC SAFETY          | Sum                      |                       |                    |                           | 5,589,583       | 5,904,438      | 5,768,027             | 6,379,490              | 8.0%                         |
|      |                  | COMMUNITY DEVELOPMENT  | BUSINESS & REGIONAL PLNG | SALARIES AND BENEFITS | 100-5235-601.10-00 | REGULAR                   | 142,607         | 145,240        | 137,000               | 151,050                |                              |
|      |                  |                        |                          |                       | 100-5235-601.12-00 | REGULAR PART-TIME         | 0               | 15,000         | 15,000                | 31,495                 |                              |
|      |                  |                        |                          |                       | 100-5235-601.44-00 | ACTING/INCENTIVE PAY      | 0               | 1,200          | 0                     | 1,248                  |                              |
|      |                  |                        |                          |                       | 100-5235-601.46-00 | BONUS                     | 10,212          | 0              | 0                     | 0                      |                              |
|      |                  |                        |                          |                       | 100-5235-606.02-00 | PERS ER CONTRIB           | 8,397           | 9,081          | 8,902                 | 11,707                 |                              |
|      |                  |                        |                          |                       | 100-5235-606.05-00 | PERS SURVIVOR BENEFIT     | 24              | 24             | 24                    | 24                     |                              |
|      |                  |                        |                          |                       | 100-5235-606.10-00 | SOCIAL SECURITY           | 107             | 425            | 109                   | 425                    |                              |
|      |                  |                        |                          |                       | 100-5235-606.11-00 | MEDICARE                  | 2,137           | 2,071          | 1,931                 | 2,071                  |                              |
|      |                  |                        |                          |                       | 100-5235-606.20-00 | 401A EXECUTIVES           | 5,370           | 5,398          | 5,297                 | 5,614                  |                              |
|      |                  |                        |                          |                       | 100-5235-606.21-00 | AUTO ALLOWANCE            | 780             | 0              | 1,530                 | 1,530                  |                              |
|      |                  |                        |                          |                       | 100-5235-606.40-00 | HEALTH INSURANCE          | 17,588          | 19,351         | 20,133                | 20,706                 |                              |
|      |                  |                        |                          |                       | 100-5235-606.42-00 | DENTAL INSURANCE          | 1,917           | 2,067          | 2,182                 | 2,170                  |                              |
|      |                  |                        |                          |                       | 100-5235-606.43-00 | VISION INSURANCE          | 206             | 225            | 233                   | 230                    |                              |
|      |                  |                        |                          |                       | 100-5235-606.44-00 | LIFE INSURANCE            | 228             | 229            | 236                   | 229                    |                              |
|      |                  |                        |                          |                       | 100-5235-606.45-00 | LONG TERM DISABILITY INS  | 1,106           | 1,066          | 1,198                 | 1,066                  |                              |
|      |                  |                        |                          | SALARIES AND BENEFITS | Sum                |                           | 190,680         | 201,377        | 193,775               | 229,564                | 14.0%                        |
|      |                  |                        |                          | SERVICES              | 100-5235-611.50-00 | ENGIN/INSPECT/PLANNING SV | 6,857           | 240,129        | 100,000               | 40,000                 |                              |
|      |                  |                        |                          |                       | 100-5235-611.70-00 | LEGAL SERVICES            | 6,005           | 10,000         | 0                     | 10,000                 |                              |
|      |                  |                        |                          |                       | 100-5235-613.10-00 | REPAIR & MAINT            | 82              | 0              | 0                     | 0                      |                              |
|      |                  |                        |                          |                       | 100-5235-614.60-00 | TELEPHONE                 | 3,083           | 2,800          | 2,664                 | 2,940                  |                              |
|      |                  |                        |                          |                       | 100-5235-615.20-00 | MEMBERSHIPS               | 888             | 900            | 918                   | 1,000                  |                              |
|      |                  |                        |                          |                       | 100-5235-615.30-00 | NOTICES & PUBLICATIONS    | 1,434           | 2,000          | 2,000                 | 2,000                  |                              |
|      |                  |                        |                          |                       | 100-5235-615.40-00 | TRAINING & CONFERENCES    | 2,550           | 5,000          | 2,136                 | 3,500                  |                              |
|      |                  |                        |                          |                       | 100-5235-615.40-01 | MEETINGS AND MILEAGE      | 143             | 150            | 0                     | 150                    |                              |
|      |                  |                        |                          |                       | 100-5235-616.10-01 | COPIER LEASE              | 2,254           | 2,000          | 2,248                 | 2,000                  |                              |
|      |                  |                        |                          | SERVICES              | Sum                |                           | 23,295          | 262,979        | 109,967               | 61,590                 | -76.6%                       |
|      |                  |                        |                          | OFFICE EXPENSES       | 100-5235-621.30-00 | BOOKS,PERIODICALS & SUBSC | 18              | 1,250          | 600                   | 250                    |                              |
|      |                  |                        |                          |                       | 100-5235-621.50-00 | FOOD & BEVERAGE PRODUCTS  | 299             | 100            | 91                    | 100                    |                              |
|      |                  |                        |                          |                       | 100-5235-622.10-00 | GENERAL OFFICE SUPPLIES   | 0               | 150            | 150                   | 150                    |                              |
|      |                  |                        |                          |                       | 100-5235-622.30-00 | POSTAGE & DELIVERY        | 2,055           | 1,400          | 1,400                 | 1,400                  |                              |
|      |                  |                        |                          |                       | 100-5235-622.40-00 | PRINTING, FORMS & BUS CRD | 0               | 600            | 600                   | 350                    |                              |
|      |                  |                        |                          | OFFICE EXPENSES       | Sum                |                           | 2,372           | 3,500          | 2,841                 | 2,250                  | -35.7%                       |
|      |                  |                        |                          | OTHER EXPENSES        | 100-5235-639.30-66 | PROJ FUNDED P/R           | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                          | OTHER EXPENSES        | Sum                |                           | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                          | INTERFUND/ALLOC       | 100-5235-661.10-00 | INFO SERV CHG ALLOCATE    | 7,576           | 7,251          | 7,251                 | 7,469                  |                              |
|      |                  |                        |                          |                       | 100-5235-661.30-00 | FAC MAINT CHG ALLOCATE    | 10,761          | 11,266         | 5,633                 | 11,604                 |                              |
|      |                  |                        |                          | INTERFUND/ALLOC       | Sum                |                           | 18,336          | 18,517         | 12,884                | 19,073                 | 3.0%                         |
|      |                  |                        | BUILDING-INSPECTION      | SALARIES AND BENEFITS | 100-5238-601.10-00 | REGULAR                   | 39,059          | 39,178         | 39,178                | 40,745                 |                              |
|      |                  |                        |                          |                       | 100-5238-601.12-00 | REGULAR PART-TIME         | 22,804          | 23,976         | 15,000                | 24,935                 |                              |
|      |                  |                        |                          |                       | 100-5238-601.30-00 | OVERTIME PAY              | 1,012           | 1,050          | 1,313                 | 1,092                  |                              |
|      |                  |                        |                          |                       | 100-5238-601.44-00 | ACTING/INCENTIVE PAY      | 32              | 1,200          | 425                   | 1,248                  |                              |
|      |                  |                        |                          |                       | 100-5238-601.45-00 | ADMIN/EXECUTIVE PAY       | 209             | 0              | 35                    | 0                      |                              |
|      |                  |                        |                          |                       | 100-5238-601.46-00 | BONUS                     | 2,896           | 0              | 0                     | 0                      |                              |
|      |                  |                        |                          |                       | 100-5238-601.48-00 | LONGEVITY PAY             | 544             | 570            | 544                   | 570                    |                              |
|      |                  |                        |                          |                       | 100-5238-606.02-00 | PERS ER CONTRIB           | 6,765           | 6,848          | 8,208                 | 6,876                  |                              |
|      |                  |                        |                          |                       | 100-5238-606.05-00 | PERS SURVIVOR BENEFIT     | 11              | 10             | 11                    | 10                     |                              |
|      |                  |                        |                          |                       | 100-5238-606.11-00 | MEDICARE                  | 957             | 574            | 739                   | 574                    |                              |
|      |                  |                        |                          |                       | 100-5238-606.20-00 | 401A EXECUTIVES           | 789             | 793            | 778                   | 825                    |                              |
|      |                  |                        |                          |                       | 100-5238-606.21-00 | AUTO ALLOWANCE            | 117             | 0              | 230                   | 0                      |                              |
|      |                  |                        |                          |                       | 100-5238-606.30-00 | EDUCATION INCENTIVE       | 181             | 181            | 181                   | 181                    |                              |
|      |                  |                        |                          |                       | 100-5238-606.40-00 | HEALTH INSURANCE          | 7,387           | 8,127          | 8,456                 | 8,696                  |                              |
|      |                  |                        |                          |                       | 100-5238-606.42-00 | DENTAL INSURANCE          | 867             | 934            | 988                   | 981                    |                              |
|      |                  |                        |                          |                       | 100-5238-606.43-00 | VISION INSURANCE          | 111             | 122            | 125                   | 124                    |                              |
|      |                  |                        |                          |                       | 100-5238-606.44-00 | LIFE INSURANCE            | 57              | 57             | 59                    | 57                     |                              |
|      |                  |                        |                          |                       | 100-5238-606.45-00 | LONG TERM DISABILITY INS  | 314             | 302            | 339                   | 302                    |                              |

| Fund | Fund Description | Department Description | Division Description | Activity Description  | Account            | Account Description       | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET PLAN | % Change<br>from FY16-17<br>Budget |
|------|------------------|------------------------|----------------------|-----------------------|--------------------|---------------------------|--------------------|-------------------|--------------------------|---------------------------|------------------------------------|
| 100  | GENERAL FUND     | COMMUNITY DEVELOPMENT  | BUILDING-INSPECTION  | SALARIES AND BENEFITS | 100-5238-606.46-00 | ACCIDENTAL DEATH & DISM.  | 5                  | 5                 | 5                        | 5                         |                                    |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 84,116             | 83,927            | 76,612                   | 87,221                    | 3.9%                               |
|      |                  |                        |                      | SERVICES              | 100-5238-611.50-00 | ENGIN/INSPECT/PLANNING SV | 0                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5238-611.90-00 | PROFESSIONAL SERVICES     | 548                | 55,000            | 822                      | 55,000                    |                                    |
|      |                  |                        |                      |                       | 100-5238-613.10-00 | REPAIR & MAINT            | 82                 | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5238-613.50-00 | VEHICLE REPAIRS           | 500                | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5238-614.60-00 | TELEPHONE                 | 2,588              | 2,300             | 3,118                    | 2,415                     |                                    |
|      |                  |                        |                      |                       | 100-5238-615.20-00 | MEMBERSHIPS               | 948                | 1,000             | 690                      | 1,000                     |                                    |
|      |                  |                        |                      |                       | 100-5238-615.40-00 | TRAINING & CONFERENCES    | 1,311              | 3,000             | 3,000                    | 3,000                     |                                    |
|      |                  |                        |                      |                       | 100-5238-615.40-01 | MEETINGS AND MILEAGE      | 43                 | 250               | 0                        | 250                       |                                    |
|      |                  |                        |                      |                       | 100-5238-616.10-01 | COPIER LEASE              | 6,933              | 6,000             | 6,864                    | 6,900                     |                                    |
|      |                  |                        |                      | SERVICES              | Sum                |                           | 12,953             | 67,550            | 14,494                   | 68,565                    | 1.5%                               |
|      |                  |                        |                      | OFFICE EXPENSES       | 100-5238-620.20-00 | FUEL & OIL SUPPLIES       | 144                | 250               | 61                       | 250                       |                                    |
|      |                  |                        |                      |                       | 100-5238-621.30-00 | BOOKS,PERIODICALS & SUBSC | 3,451              | 1,850             | 1,850                    | 1,500                     |                                    |
|      |                  |                        |                      |                       | 100-5238-621.50-00 | FOOD & BEVERAGE PRODUCTS  | 76                 | 150               | 261                      | 200                       |                                    |
|      |                  |                        |                      |                       | 100-5238-622.10-00 | GENERAL OFFICE SUPPLIES   | 0                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5238-622.30-00 | POSTAGE & DELIVERY        | 133                | 200               | 123                      | 200                       |                                    |
|      |                  |                        |                      |                       | 100-5238-622.40-00 | PRINTING, FORMS & BUS CRD | 170                | 500               | 0                        | 500                       |                                    |
|      |                  |                        |                      |                       | 100-5238-622.90-00 | MISC SUPPLIES & EXPENSES  | 0                  | 200               | 0                        | 200                       |                                    |
|      |                  |                        |                      | OFFICE EXPENSES       | Sum                |                           | 3,974              | 3,150             | 2,295                    | 2,850                     | -9.5%                              |
|      |                  |                        |                      | INTERFUND/ALLOC       | 100-5238-661.10-00 | INFO SERV CHG ALLOCATE    | 15,889             | 18,127            | 18,127                   | 18,671                    |                                    |
|      |                  |                        |                      |                       | 100-5238-661.30-00 | FAC MAINT CHG ALLOCATE    | 3,692              | 3,855             | 1,928                    | 3,971                     |                                    |
|      |                  |                        |                      | INTERFUND/ALLOC       | Sum                |                           | 19,581             | 21,982            | 20,055                   | 22,641                    | 3.0%                               |
|      |                  | COMMUNITY DEVELOPMENT  | Sum                  |                       |                    |                           | 355,308            | 662,982           | 432,923                  | 493,754                   | -25.5%                             |
|      |                  | PUBLIC WORKS           | STREETS FACILITY     | SALARIES AND BENEFITS | 100-5432-601.10-00 | REGULAR                   | 5,675              | 5,564             | 5,432                    | 5,787                     |                                    |
|      |                  |                        |                      |                       | 100-5432-601.12-00 | REGULAR PART-TIME         |                    | 15,000            | 8,333                    | 15,600                    |                                    |
|      |                  |                        |                      |                       | 100-5432-601.30-00 | OVERTIME PAY              | 0                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5432-601.44-00 | ACTING/INCENTIVE PAY      | 0                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5432-601.46-00 | BONUS                     | 411                | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5432-601.48-00 | LONGEVITY PAY             | 166                | 162               | 166                      | 162                       |                                    |
|      |                  |                        |                      |                       | 100-5432-606.02-00 | PERS ER CONTRIB           | 969                | 1,033             | 1,155                    | 1,037                     |                                    |
|      |                  |                        |                      |                       | 100-5432-606.05-00 | PERS SURVIVOR BENEFIT     | 1                  | 1                 | 1                        | 1                         |                                    |
|      |                  |                        |                      |                       | 100-5432-606.11-00 | MEDICARE                  | 91                 | 83                | 205                      | 83                        |                                    |
|      |                  |                        |                      |                       | 100-5432-606.40-00 | HEALTH INSURANCE          | 1,143              | 1,257             | 1,309                    | 1,345                     |                                    |
|      |                  |                        |                      |                       | 100-5432-606.42-00 | DENTAL INSURANCE          | 117                | 127               | 133                      | 133                       |                                    |
|      |                  |                        |                      |                       | 100-5432-606.43-00 | VISION INSURANCE          | 16                 | 18                | 18                       | 18                        |                                    |
|      |                  |                        |                      |                       | 100-5432-606.44-00 | LIFE INSURANCE            | 4                  | 4                 | 4                        | 4                         |                                    |
|      |                  |                        |                      |                       | 100-5432-606.45-00 | LONG TERM DISABILITY INS  | 54                 | 53                | 59                       | 53                        |                                    |
|      |                  |                        |                      |                       | 100-5432-606.46-00 | ACCIDENTAL DEATH & DISM.  | 1                  | 1                 | 1                        | 1                         |                                    |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 8,649              | 23,303            | 16,816                   | 24,224                    | 4.0%                               |
|      |                  |                        |                      | SERVICES              | 100-5432-613.10-00 | REPAIR & MAINT            | 82                 | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5432-613.20-00 | GROUPS REPAIR & MAINT     | 136,620            | 152,300           | 159,985                  | 142,300                   |                                    |
|      |                  |                        |                      |                       | 100-5432-613.50-00 | VEHICLE REPAIRS           | 1,864              | 2,060             | 60                       | 2,000                     |                                    |
|      |                  |                        |                      |                       | 100-5432-614.60-00 | TELEPHONE                 | 6,379              | 5,350             | 7,685                    | 5,618                     |                                    |
|      |                  |                        |                      |                       | 100-5432-614.60-01 | CELL PHONE/PAGER          | 1,922              | 1,670             | 3,344                    | 3,500                     |                                    |
|      |                  |                        |                      |                       | 100-5432-615.20-00 | MEMBERSHIPS               | 65                 | 80                | 0                        | 80                        |                                    |
|      |                  |                        |                      |                       | 100-5432-615.40-00 | TRAINING & CONFERENCES    | 41                 | 45                | 819                      | 45                        |                                    |
|      |                  |                        |                      |                       | 100-5432-615.40-01 | MEETINGS AND MILEAGE      | 35                 | 40                | 0                        | 40                        |                                    |
|      |                  |                        |                      | SERVICES              | Sum                |                           | 147,007            | 161,545           | 171,894                  | 153,583                   | -4.9%                              |
|      |                  |                        |                      | OFFICE EXPENSES       | 100-5432-620.20-00 | FUEL & OIL SUPPLIES       | 1,828              | 3,000             | 1,999                    | 3,000                     |                                    |
|      |                  |                        |                      |                       | 100-5432-620.30-00 | HARDWARE SUPPLIES         | 5,127              | 5,030             | 5,834                    | 5,030                     |                                    |
|      |                  |                        |                      |                       | 100-5432-621.80-00 | UNIFORM & SAFETY APPAREL  |                    | 0                 | 122                      | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5432-622.10-00 | GENERAL OFFICE SUPPLIES   | 23                 | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5432-622.30-00 | POSTAGE & DELIVERY        | 0                  | 100               | 0                        | 100                       |                                    |
|      |                  |                        |                      | OFFICE EXPENSES       | Sum                |                           | 6,978              | 8,130             | 7,955                    | 8,130                     | 0.0%                               |
|      |                  |                        |                      | CAPITAL OUTLAY        | 100-5432-642.05-20 | STREET MAINTENANCE PROGRM |                    | 250,000           | 100,000                  | 0                         |                                    |
|      |                  |                        |                      | CAPITAL OUTLAY        | Sum                |                           |                    | 250,000           | 100,000                  | 0                         | -100.0%                            |
|      |                  |                        |                      | INTERFUND/ALLOC       | 100-5432-661.20-00 | VEHICLE REPLACEMENT CHG   | 0                  | 5,484             | 5,484                    | 5,649                     |                                    |
|      |                  |                        |                      | INTERFUND/ALLOC       | Sum                |                           | 0                  | 5,484             | 5,484                    | 5,649                     | 3.0%                               |

| Fund | Fund Description | Department Description | Division Description   | Activity Description | Account                 | Account Description       | FY15-16<br>ACTUALS     | FY16-17<br>BUDGET         | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET PLAN | % Change<br>from FY16-17<br>Budget |        |        |  |
|------|------------------|------------------------|------------------------|----------------------|-------------------------|---------------------------|------------------------|---------------------------|--------------------------|---------------------------|------------------------------------|--------|--------|--|
| 100  | GENERAL FUND     | PUBLIC WORKS           | ENGINEERING-OPERATIONS | SERVICES             | 100-5435-611.50-00      | ENGIN/INSPECT/PLANNING SV | 2,400                  | 2,400                     | 25,500                   | 25,500                    |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5435-613.10-00      | REPAIR & MAINT            | 82                     | 25,500                    | 1,425                    | 1,000                     |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5435-613.50-00      | VEHICLE REPAIRS           | 500                    | 500                       | 0                        | 500                       |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5435-614.60-00      | TELEPHONE                 | 1,975                  | 2,020                     | 2,243                    | 2,121                     |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5435-615.40-00      | TRAINING & CONFERENCES    | 0                      | 150                       | 0                        | 150                       |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5435-616.10-01      | COPIER LEASE              | 7,046                  | 5,675                     | 6,541                    | 5,675                     |                                    |        |        |  |
|      |                  |                        |                        |                      | SERVICES                | Sum                       | 12,003                 | 36,245                    | 35,709                   | 34,946                    | -3.6%                              |        |        |  |
|      |                  |                        |                        |                      | OFFICE EXPENSES         | 100-5435-620.20-00        | FUEL & OIL SUPPLIES    | 1,968                     | 2,500                    | 2,767                     | 2,500                              |        |        |  |
|      |                  |                        |                        |                      | 100-5435-620.90-00      | OTHER MISC. MAIN SUPPLIES | 1,057                  | 0                         | 0                        | 0                         |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5435-621.30-00      | BOOKS,PERIODICALS & SUBSC | 0                      | 200                       | 9                        | 200                       |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5435-622.30-00      | POSTAGE & DELIVERY        | 58                     | 100                       | 63                       | 100                       |                                    |        |        |  |
|      |                  |                        |                        |                      | OFFICE EXPENSES         | Sum                       | 3,083                  | 2,800                     | 2,839                    | 2,800                     | 0.0%                               |        |        |  |
|      |                  |                        |                        |                      | ENGINEERING-INSPECTIONS | SERVICES                  | 100-5436-611.50-00     | ENGIN/INSPECT/PLANNING SV |                          | 17,400                    | 17,400                             | 0      |        |  |
|      |                  |                        |                        |                      | 100-5436-614.60-01      | CELL PHONE/PAGER          | 1,736                  | 1,300                     | 1,992                    | 2,000                     |                                    |        |        |  |
|      |                  |                        |                        |                      | SERVICES                | Sum                       | 1,736                  | 18,700                    | 19,392                   | 2,000                     | -89.3%                             |        |        |  |
|      |                  |                        |                        |                      | OFFICE EXPENSES         | 100-5436-620.20-00        | FUEL & OIL SUPPLIES    | 0                         | 0                        | 0                         | 0                                  |        |        |  |
|      |                  |                        |                        |                      | 100-5436-620.90-00      | OTHER MISC. MAIN SUPPLIES | 0                      | 0                         | 0                        | 0                         |                                    |        |        |  |
|      |                  |                        |                        |                      | OFFICE EXPENSES         | Sum                       | 0                      | 0                         | 0                        | 0                         |                                    |        |        |  |
|      |                  |                        |                        |                      | INTERFUND/ALLOC         | 100-5436-661.10-00        | INFO SERV CHG ALLOCATE | 7,576                     | 7,251                    | 7,251                     | 7,469                              |        |        |  |
|      |                  |                        |                        |                      | INTERFUND/ALLOC         | Sum                       | 7,576                  | 7,251                     | 7,251                    | 7,469                     | 3.0%                               |        |        |  |
|      |                  |                        |                        |                      | PUBLIC WORKS            | Sum                       | 187,032                | 513,458                   | 367,340                  | 238,800                   | -53.5%                             |        |        |  |
|      |                  |                        |                        |                      | PARKS & REC             | LIBRARY                   | SERVICES               | 100-5501-611.90-00        | PROFESSIONAL SERVICES    | 38,107                    | 26,500                             | 33,676 | 26,500 |  |
|      |                  |                        |                        |                      | 100-5501-613.10-00      | REPAIR & MAINT            | 3,379                  | 3,500                     | 3,500                    | 3,500                     |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5501-613.20-00      | GROUNDS REPAIR & MAINT    | 0                      | 5,000                     | 5,000                    | 5,000                     |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5501-613.30-00      | HVAC                      | 5,396                  | 5,000                     | 5,798                    | 5,000                     |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5501-613.90-00      | REPAIR & MAIN. SERV       | 0                      | 0                         | 0                        | 0                         |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5501-614.20-00      | ELECTRICITY               | 27,097                 | 25,000                    | 25,000                   | 27,500                    |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5501-614.30-00      | GAS                       | 5,527                  | 6,000                     | 6,000                    | 6,600                     |                                    |        |        |  |
|      |                  |                        |                        |                      | SERVICES                | Sum                       | 79,506                 | 71,000                    | 78,974                   | 74,100                    | 4.4%                               |        |        |  |
|      |                  |                        |                        |                      | INTERFUND/ALLOC         | 100-5501-661.30-00        | FAC MAINT CHG ALLOCATE | 18,937                    | 19,824                   | 19,824                    | 20,419                             |        |        |  |
|      |                  |                        |                        |                      | INTERFUND/ALLOC         | Sum                       | 18,937                 | 19,824                    | 19,824                   | 20,419                    | 3.0%                               |        |        |  |
|      |                  |                        |                        |                      | ADMINISTRATION          | SERVICES                  | 100-5510-611.90-00     | PROFESSIONAL SERVICES     | 3,784                    | 67,500                    | 17,474                             | 7,500  |        |  |
|      |                  |                        |                        |                      | 100-5510-614.60-00      | TELEPHONE                 | 918                    | 808                       | 1,106                    | 848                       |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5510-616.10-01      | COPIER LEASE              | 3,702                  | 8,087                     | 3,974                    | 8,087                     |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5510-618.10-01      | CREDIT CARDS FEES         | 0                      | 4,000                     | 0                        | 4,000                     |                                    |        |        |  |
|      |                  |                        |                        |                      | SERVICES                | Sum                       | 8,404                  | 80,395                    | 22,555                   | 20,435                    | -74.6%                             |        |        |  |
|      |                  |                        |                        |                      | OFFICE EXPENSES         | 100-5510-620.20-00        | FUEL & OIL SUPPLIES    | 3,738                     | 4,000                    | 8,038                     | 4,000                              |        |        |  |
|      |                  |                        |                        |                      | 100-5510-621.90-00      | MISC OPERATING SUPPLIES   | 0                      | 0                         | 0                        | 0                         |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5510-622.30-00      | POSTAGE & DELIVERY        | 4,084                  | 4,068                     | 3,972                    | 4,068                     |                                    |        |        |  |
|      |                  |                        |                        |                      | OFFICE EXPENSES         | Sum                       | 7,822                  | 8,068                     | 12,010                   | 8,068                     | 0.0%                               |        |        |  |
|      |                  |                        |                        |                      | OTHER EXPENSES          | 100-5510-639.30-00        | CHARGEBACK             | (14,096)                  | 0                        | (35,366)                  | (36,427)                           |        |        |  |
|      |                  |                        |                        |                      | 100-5510-639.50-99      | LEGAL SERVICES            | 685                    | 0                         | 0                        | 0                         |                                    |        |        |  |
|      |                  |                        |                        |                      | OTHER EXPENSES          | Sum                       | (13,412)               | 0                         | (35,366)                 | (36,427)                  |                                    |        |        |  |
|      |                  |                        |                        |                      | INTERFUND/ALLOC         | 100-5510-661.10-00        | INFO SERV CHG ALLOCATE | 3,050                     | 0                        | 0                         | 0                                  |        |        |  |
|      |                  |                        |                        |                      | 100-5510-661.20-00      | VEHICLE REPLACEMENT CHG   | 0                      | 5,817                     | 5,817                    | 5,992                     |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5510-661.30-00      | FAC MAINT CHG ALLOCATE    | 3,692                  | 3,855                     | 3,855                    | 3,971                     |                                    |        |        |  |
|      |                  |                        |                        |                      | INTERFUND/ALLOC         | Sum                       | 6,743                  | 9,672                     | 9,672                    | 9,963                     | 3.0%                               |        |        |  |
|      |                  |                        |                        |                      | FACILITY RENTALS        | SALARIES AND BENEFITS     | 100-5512-601.10-00     | REGULAR                   | 23,246                   | 21,143                    | 26,526                             | 21,989 |        |  |
|      |                  |                        |                        |                      | 100-5512-601.12-00      | REGULAR PART-TIME         | 69,656                 | 76,358                    | 70,115                   | 79,412                    |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5512-601.13-00      | TEMPORARY PART-TIME       | 0                      | 0                         | 0                        | 0                         |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5512-601.30-00      | OVERTIME PAY              | 277                    | 342                       | 343                      | 356                       |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5512-601.44-00      | ACTING/INCENTIVE PAY      | 211                    | 2,400                     | 622                      | 2,496                     |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5512-601.45-00      | ADMIN/EXECUTIVE PAY       | 0                      | 0                         | 0                        | 0                         |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5512-601.46-00      | BONUS                     | 1,926                  | 0                         | 0                        | 0                         |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5512-601.48-00      | LONGEVITY PAY             | 0                      | 0                         | 0                        | 0                         |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5512-606.02-00      | PERS ER CONTRIB           | 6,275                  | 7,626                     | 5,260                    | 7,657                     |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5512-606.05-00      | PERS SURVIVOR BENEFIT     | 9                      | 8                         | 8                        | 8                         |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5512-606.07-00      | PARS ER CONTRIB           | 596                    | 588                       | 737                      | 588                       |                                    |        |        |  |
|      |                  |                        |                        |                      | 100-5512-606.11-00      | MEDICARE                  | 1,373                  | 2,426                     | 1,415                    | 2,426                     |                                    |        |        |  |

85

| Fund | Fund Description | Department Description | Division Description | Activity Description  | Account            | Account Description      | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET PLAN | % Change<br>from FY16-17<br>Budget |
|------|------------------|------------------------|----------------------|-----------------------|--------------------|--------------------------|--------------------|-------------------|--------------------------|---------------------------|------------------------------------|
| 100  | GENERAL FUND     | PARKS & REC            | FACILITY RENTALS     | SALARIES AND BENEFITS | 100-5512-606.20-00 | 401A EXECUTIVES          | 173                | 252               | 226                      | 262                       |                                    |
|      |                  |                        |                      |                       | 100-5512-606.21-00 | AUTO ALLOWANCE           | 24                 | 0                 | 72                       | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5512-606.40-00 | HEALTH INSURANCE         | 2,034              | 14,714            | 5,554                    | 15,744                    |                                    |
|      |                  |                        |                      |                       | 100-5512-606.42-00 | DENTAL INSURANCE         | 800                | 1,505             | 936                      | 1,580                     |                                    |
|      |                  |                        |                      |                       | 100-5512-606.43-00 | VISION INSURANCE         | 122                | 209               | 127                      | 213                       |                                    |
|      |                  |                        |                      |                       | 100-5512-606.44-00 | LIFE INSURANCE           | 31                 | 56                | 34                       | 56                        |                                    |
|      |                  |                        |                      |                       | 100-5512-606.45-00 | LONG TERM DISABILTY INS  | 159                | 382               | 188                      | 382                       |                                    |
|      |                  |                        |                      |                       | 100-5512-606.46-00 | ACCIDENTAL DEATH & DISM. | 5                  | 9                 | 5                        | 9                         |                                    |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                |                          | 106,918            | 128,018           | 112,169                  | 133,178                   | 4.0%                               |
|      |                  |                        |                      | SERVICES              | 100-5512-611.90-00 | PROFESSIONAL SERVICES    | 9,000              | 183,000           | 33,676                   | 9,000                     |                                    |
|      |                  |                        |                      |                       | 100-5512-613.10-00 | REPAIR & MAINT           | 449                | 300               | 0                        | 300                       |                                    |
|      |                  |                        |                      |                       | 100-5512-613.30-00 | HVAC                     | 724                | 2,093             | 2,093                    | 2,093                     |                                    |
|      |                  |                        |                      |                       | 100-5512-613.50-00 | VEHICLE REPAIRS          | 73                 | 2,500             | 4,271                    | 2,500                     |                                    |
|      |                  |                        |                      |                       | 100-5512-614.10-00 | CABLE SERVICES           | 69                 | 168               | 59                       | 168                       |                                    |
|      |                  |                        |                      |                       | 100-5512-614.20-00 | ELECTRICITY              | 5,879              | 7,000             | 7,000                    | 7,700                     |                                    |
|      |                  |                        |                      |                       | 100-5512-614.30-00 | GAS                      | 3,352              | 8,000             | 8,000                    | 8,800                     |                                    |
|      |                  |                        |                      |                       | 100-5512-614.60-00 | TELEPHONE                | 707                | 571               | 851                      | 600                       |                                    |
|      |                  |                        |                      |                       | 100-5512-614.60-01 | CELL PHONE/PAGER         | 376                | 335               | 306                      | 335                       |                                    |
|      |                  |                        |                      |                       | 100-5512-614.70-00 | WATER                    | 2,894              | 7,500             | 7,500                    | 8,250                     |                                    |
|      |                  |                        |                      |                       | 100-5512-617.20-00 | PREMIUMS                 | 8,006              | 10,000            | 8,231                    | 10,000                    |                                    |
|      |                  |                        |                      | SERVICES              | Sum                |                          | 31,528             | 221,467           | 71,987                   | 49,746                    | -77.5%                             |
|      |                  |                        |                      | OFFICE EXPENSES       | 100-5512-620.80-00 | SIGN SUPPLIES            | 328                | 500               | 491                      | 500                       |                                    |
|      |                  |                        |                      |                       | 100-5512-621.50-00 | FOOD & BEVERAGE PRODUCTS | 11                 | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5512-621.70-00 | RECREATION SUPPLIES      | 359                | 350               | 281                      | 350                       |                                    |
|      |                  |                        |                      |                       | 100-5512-621.80-00 | UNIFORM & SAFETY APPAREL | 0                  | 150               | 0                        | 150                       |                                    |
|      |                  |                        |                      |                       | 100-5512-621.90-00 | MISC OPERATING SUPPLIES  | 44                 | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5512-622.10-00 | GENERAL OFFICE SUPPLIES  | 0                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5512-622.30-00 | POSTAGE & DELIVERY       | 69                 | 30                | 47                       | 30                        |                                    |
|      |                  |                        |                      | OFFICE EXPENSES       | Sum                |                          | 810                | 1,030             | 819                      | 1,030                     | 0.0%                               |
|      |                  |                        |                      | INTERFUND/ALLOC       | 100-5512-661.10-00 | INFO SERV CHG ALLOCATE   | 9,838              | 10,876            | 10,876                   | 11,202                    |                                    |
|      |                  |                        |                      |                       | 100-5512-661.70-00 | INTERFUND/ALLOC          | 1,084              | 2,841             | 2,841                    | 2,926                     |                                    |
|      |                  |                        |                      | INTERFUND/ALLOC       | Sum                |                          | 10,923             | 13,717            | 13,717                   | 14,129                    | 3.0%                               |
|      |                  |                        | LUPINE DAY CAMP      | SALARIES AND BENEFITS | 100-5513-601.10-00 | REGULAR                  | 1,788              | 2,685             | 1,967                    | 2,792                     |                                    |
|      |                  |                        |                      |                       | 100-5513-601.12-00 | REGULAR PART-TIME        | 30,385             | 43,760            | 45,263                   | 45,510                    |                                    |
|      |                  |                        |                      |                       | 100-5513-601.13-00 | TEMPORARY PART-TIME      |                    | 0                 | 95                       | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5513-601.30-00 | OVERTIME PAY             | 4                  | 6                 | 11                       | 6                         |                                    |
|      |                  |                        |                      |                       | 100-5513-601.44-00 | ACTING/INCENTIVE PAY     | 50                 | 28                | 234                      | 29                        |                                    |
|      |                  |                        |                      |                       | 100-5513-601.45-00 | ADMIN/EXECUTIVE PAY      | 0                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5513-601.46-00 | BONUS                    | 325                | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5513-601.48-00 | LONGEVITY PAY            | 200                | 570               | 627                      | 570                       |                                    |
|      |                  |                        |                      |                       | 100-5513-606.02-00 | PERS ER CONTRIB          | 4,019              | 6,346             | 6,823                    | 6,372                     |                                    |
|      |                  |                        |                      |                       | 100-5513-606.05-00 | PERS SURVIVOR BENEFIT    | 1                  | 1                 | 1                        | 1                         |                                    |
|      |                  |                        |                      |                       | 100-5513-606.07-00 | PARS ER CONTRIB          | 20                 | 25                | 95                       | 25                        |                                    |
|      |                  |                        |                      |                       | 100-5513-606.11-00 | MEDICARE                 | 473                | 690               | 699                      | 690                       |                                    |
|      |                  |                        |                      |                       | 100-5513-606.20-00 | 401A EXECUTIVES          | 0                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5513-606.40-00 | HEALTH INSURANCE         | 5,110              | 8,215             | 18,159                   | 8,790                     |                                    |
|      |                  |                        |                      |                       | 100-5513-606.42-00 | DENTAL INSURANCE         | 390                | 445               | 1,089                    | 467                       |                                    |
|      |                  |                        |                      |                       | 100-5513-606.43-00 | VISION INSURANCE         | 68                 | 92                | 185                      | 94                        |                                    |
|      |                  |                        |                      |                       | 100-5513-606.44-00 | LIFE INSURANCE           | 3                  | 3                 | 2                        | 3                         |                                    |
|      |                  |                        |                      |                       | 100-5513-606.45-00 | LONG TERM DISABILTY INS  | 17                 | 13                | 15                       | 13                        |                                    |
|      |                  |                        |                      |                       | 100-5513-606.46-00 | ACCIDENTAL DEATH & DISM. | 1                  | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                |                          | 42,853             | 62,879            | 75,264                   | 65,363                    | 4.0%                               |
|      |                  |                        |                      | SERVICES              | 100-5513-610.20-00 | ENTERTAINMENT SERVICES   | 1,903              | 6,000             | 244                      | 6,000                     |                                    |
|      |                  |                        |                      |                       | 100-5513-614.60-00 | TELEPHONE                | 578                | 1,500             | 697                      | 1,575                     |                                    |
|      |                  |                        |                      |                       | 100-5513-616.40-00 | TRANSPORTATION RENTALS   |                    | 1,000             | 0                        | 1,500                     |                                    |
|      |                  |                        |                      | SERVICES              | Sum                |                          | 2,481              | 8,500             | 940                      | 9,075                     | 6.8%                               |
|      |                  |                        |                      | OFFICE EXPENSES       | 100-5513-621.50-00 | FOOD & BEVERAGE PRODUCTS | 1,405              | 3,500             | 1,612                    | 3,500                     |                                    |
|      |                  |                        |                      |                       | 100-5513-621.70-00 | RECREATION SUPPLIES      | 1,823              | 3,500             | 1,683                    | 3,500                     |                                    |
|      |                  |                        |                      |                       | 100-5513-621.80-00 | UNIFORM & SAFETY APPAREL | 0                  | 1,500             | 0                        | 1,500                     |                                    |

| Fund | Fund Description | Department Description | Division Description | Activity Description | Account               | Account Description     | FY15-16 ACTUALS           | FY16-17 BUDGET           | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |         |      |
|------|------------------|------------------------|----------------------|----------------------|-----------------------|-------------------------|---------------------------|--------------------------|-----------------------|------------------------|------------------------------|---------|------|
| 100  | GENERAL FUND     | PARKS & REC            | LUPINE DAY CAMP      | OFFICE EXPENSES      | 100-5513-621.90-00    | MISC OPERATING SUPPLIES | 0                         | 150                      | 0                     | 150                    |                              |         |      |
|      |                  |                        |                      |                      | 100-5513-622.30-00    | POSTAGE & DELIVERY      | 1                         | 0                        | 0                     | 0                      |                              |         |      |
|      |                  |                        |                      | OFFICE EXPENSES      | Sum                   |                         | 3,230                     | 8,650                    | 3,295                 | 8,650                  | 0.0%                         |         |      |
|      |                  |                        |                      | INTERFUND/ALLOC      | 100-5513-661.10-00    | INFO SERV CHG ALLOCATE  | 1,894                     | 1,813                    | 1,813                 | 1,867                  |                              |         |      |
|      |                  |                        |                      |                      | 100-5513-661.70-00    | INTERFUND/ALLOC         | 1,084                     | 2,841                    | 2,841                 | 2,926                  |                              |         |      |
|      |                  |                        |                      | INTERFUND/ALLOC      | Sum                   |                         | 2,978                     | 4,654                    | 4,654                 | 4,794                  | 3.0%                         |         |      |
|      |                  |                        |                      | OHLONE DAY CAMP      | SALARIES AND BENEFITS | 100-5514-601.10-00      | REGULAR                   | 1,420                    | 1,666                 | 1,698                  | 1,733                        |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-601.12-00      | REGULAR PART-TIME         | 30,582                   | 35,698                | 3,584                  | 37,126                       |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-601.13-00      | TEMPORARY PART-TIME       | 0                        | 2,918                 | 0                      | 3,035                        |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-601.30-00      | OVERTIME PAY              | 4                        | 6                     | 11                     | 6                            |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-601.44-00      | ACTING/INCENTIVE PAY      | 29                       | 27                    | 81                     | 28                           |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-601.45-00      | ADMIN/EXECUTIVE PAY       | 0                        | 0                     | 0                      | 0                            |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-601.46-00      | BONUS                     | 325                      | 0                     | 0                      | 0                            |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-601.48-00      | LONGEVITY PAY             | 297                      | 559                   | 41                     | 559                          |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-606.02-00      | PERS ER CONTRIB           | 4,534                    | 5,825                 | 681                    | 5,849                        |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-606.05-00      | PERS SURVIVOR BENEFIT     | 1                        | 1                     | 1                      | 1                            |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-606.06-00      | PERS ER CONTRIB PART-TIME | 0                        | 0                     | 0                      | 0                            |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-606.07-00      | PARS ER CONTRIB           | 24                       | 70                    | 1                      | 70                           |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-606.11-00      | MEDICARE                  | 477                      | 587                   | 79                     | 587                          |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-606.20-00      | 401A EXECUTIVES           | 0                        | 0                     | 0                      | 0                            |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-606.40-00      | HEALTH INSURANCE          | 11,059                   | 16,534                | 607                    | 17,691                       |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-606.42-00      | DENTAL INSURANCE          | 571                      | 796                   | 48                     | 836                          |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-606.43-00      | VISION INSURANCE          | 92                       | 128                   | 7                      | 131                          |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-606.44-00      | LIFE INSURANCE            | 3                        | 3                     | 2                      | 3                            |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-606.45-00      | LONG TERM DISABILITY INS  | 17                       | 18                    | 15                     | 18                           |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-606.46-00      | ACCIDENTAL DEATH & DISM.  | 1                        | 0                     | 0                      | 0                            |         |      |
|      |                  |                        |                      |                      | SALARIES AND BENEFITS | Sum                     |                           | 49,433                   | 64,836                | 6,855                  | 67,672                       | 4.4%    |      |
|      |                  |                        |                      |                      | SERVICES              | 100-5514-610.20-00      | ENTERTAINMENT SERVICES    | 1,773                    | 0                     | 90                     | 0                            |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-614.60-00      | TELEPHONE                 | 2,600                    | 0                     | 3,836                  | 0                            |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-616.40-00      | TRANSPORTATION RENTALS    | 0                        | 0                     | 0                      | 0                            |         |      |
|      |                  |                        |                      |                      | SERVICES              | Sum                     |                           | 4,373                    | 0                     | 3,926                  | 0                            |         |      |
|      |                  |                        |                      |                      | OFFICE EXPENSES       | 100-5514-621.50-00      | FOOD & BEVERAGE PRODUCTS  | 738                      | 0                     | 0                      | 0                            |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-621.70-00      | RECREATION SUPPLIES       | 1,252                    | 0                     | 0                      | 0                            |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-621.80-00      | UNIFORM & SAFETY APPAREL  | 150                      | 0                     | 0                      | 0                            |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-622.30-00      | POSTAGE & DELIVERY        | 5                        | 0                     | 0                      | 0                            |         |      |
|      |                  |                        |                      |                      | OFFICE EXPENSES       | Sum                     |                           | 2,144                    | 0                     | 0                      | 0                            |         |      |
|      |                  |                        |                      |                      | INTERFUND/ALLOC       | 100-5514-661.10-00      | INFO SERV CHG ALLOCATE    | 1,894                    | 1,813                 | 1,813                  | 1,867                        |         |      |
|      |                  |                        |                      |                      |                       | 100-5514-661.70-00      | INTERFUND/ALLOC           | 1,084                    | 2,841                 | 2,841                  | 2,926                        |         |      |
|      |                  |                        |                      |                      | INTERFUND/ALLOC       | Sum                     |                           | 2,978                    | 4,654                 | 4,654                  | 4,794                        | 3.0%    |      |
|      |                  |                        |                      |                      | OHLONE CHILD CARE     | SALARIES AND BENEFITS   | 100-5516-601.10-00        | REGULAR                  | 41,309                | 41,621                 | 40,836                       | 43,286  |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-601.12-00        | REGULAR PART-TIME        | 74,778                | 79,709                 | 69,205                       | 82,897  |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-601.30-00        | OVERTIME PAY             | 59                    | 55                     | 107                          | 57      |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-601.44-00        | ACTING/INCENTIVE PAY     | 304                   | 296                    | 737                          | 308     |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-601.45-00        | ADMIN/EXECUTIVE PAY      | 0                     | 0                      | 0                            | 0       |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-601.46-00        | BONUS                    | 8,598                 | 0                      | 0                            | 0       |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-601.48-00        | LONGEVITY PAY            | 1,561                 | 1,511                  | 1,722                        | 1,511   |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-606.02-00        | PERS ER CONTRIB          | 17,734                | 14,253                 | 18,716                       | 14,311  |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-606.05-00        | PERS SURVIVOR BENEFIT    | 12                    | 11                     | 11                           | 11      |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-606.07-00        | PARS ER CONTRIB          | 247                   | 581                    | 93                           | 581     |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-606.11-00        | MEDICARE                 | 1,814                 | 1,801                  | 1,632                        | 1,801   |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-606.20-00        | 401A EXECUTIVES          | 439                   | 641                    | 574                          | 667     |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-606.21-00        | AUTO ALLOWANCE           | 61                    | 0                      | 183                          | 0       |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-606.40-00        | HEALTH INSURANCE         | 20,339                | 22,126                 | 24,570                       | 23,675  |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-606.42-00        | DENTAL INSURANCE         | 1,520                 | 1,342                  | 1,773                        | 1,409   |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-606.43-00        | VISION INSURANCE         | 287                   | 310                    | 332                          | 316     |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-606.44-00        | LIFE INSURANCE           | 47                    | 62                     | 54                           | 62      |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-606.45-00        | LONG TERM DISABILITY INS | 266                   | 307                    | 324                          | 307     |      |
|      |                  |                        |                      |                      |                       |                         | 100-5516-606.46-00        | ACCIDENTAL DEATH & DISM. | 6                     | 0                      | 6                            | 0       |      |
|      |                  |                        |                      |                      |                       | SALARIES AND BENEFITS   | Sum                       |                          | 169,380               | 164,626                | 160,876                      | 171,199 | 4.0% |

| Fund | Fund Description | Department Description | Division Description | Activity Description | Account                 | Account Description      | FY15-16 ACTUALS          | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN    | % Change from FY16-17 Budget |                |         |        |         |         |         |         |         |      |
|------|------------------|------------------------|----------------------|----------------------|-------------------------|--------------------------|--------------------------|----------------|-----------------------|---------------------------|------------------------------|----------------|---------|--------|---------|---------|---------|---------|---------|------|
| 100  | GENERAL FUND     | PARKS & REC            | OHLONE CHILD CARE    | SERVICES             | 100-5516-611.90-00      | PROFESSIONAL SERVICES    | 0                        | 1,200          | 528                   | 1,200                     |                              |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | 100-5516-613.10-00      | REPAIR & MAINT           | 0                        | 900            | 0                     | 900                       |                              |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | 100-5516-613.30-00      | HVAC                     | 168                      | 0              | 0                     | 0                         |                              |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | 100-5516-614.20-00      | ELECTRICITY              | 744                      | 500            | 500                   | 550                       |                              |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | 100-5516-614.60-00      | TELEPHONE                | 1,213                    | 1,142          | 1,461                 | 1,199                     |                              |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | 100-5516-614.60-01      | CELL PHONE/PAGER         | 848                      | 693            | 704                   | 693                       |                              |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | 100-5516-615.20-00      | MEMBERSHIPS              | 40                       | 50             | 0                     | 50                        |                              |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | SERVICES Sum            |                          |                          |                |                       |                           | 3,013                        | 4,485          | 3,193   | 4,592  | 2.4%    |         |         |         |         |      |
|      |                  |                        |                      |                      | OFFICE EXPENSES         | 100-5516-621.50-00       | FOOD & BEVERAGE PRODUCTS | 2,373          | 2,500                 | 2,570                     | 2,500                        |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      |                         | 100-5516-621.70-00       | RECREATION SUPPLIES      | 1,953          | 2,500                 | 2,215                     | 2,500                        |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      |                         | 100-5516-621.80-00       | UNIFORM & SAFETY APPAREL | 0              | 150                   | 0                         | 150                          |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      |                         | 100-5516-621.90-00       | MISC OPERATING SUPPLIES  | 100            | 50                    | 0                         | 50                           |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      |                         | 100-5516-622.30-00       | POSTAGE & DELIVERY       | 8              | 100                   | 0                         | 100                          |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | OFFICE EXPENSES Sum     |                          |                          |                |                       |                           | 4,434                        | 5,300          | 4,786   | 5,300  | 0.0%    |         |         |         |         |      |
|      |                  |                        |                      |                      | INTERFUND/ALLOC         | 100-5516-661.10-00       | INFO SERV CHG ALLOCATE   | 10,995         | 9,063                 | 9,063                     | 9,335                        |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      |                         | 100-5516-661.70-00       | INTERFUND/ALLOC          | 1,084          | 2,841                 | 2,841                     | 2,926                        |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | INTERFUND/ALLOC Sum     |                          |                          |                |                       |                           | 12,079                       | 11,904         | 11,904  | 12,261 | 3.0%    |         |         |         |         |      |
|      |                  |                        |                      |                      | HANNA CHILD CARE        |                          |                          |                | SALARIES AND BENEFITS | 100-5517-601.10-00        | REGULAR                      | 41,126         | 44,041  | 40,943 | 45,803  |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-601.12-00        | REGULAR PART-TIME            | 87,804         | 104,571 | 78,869 | 108,754 |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-601.13-00        | TEMPORARY PART-TIME          | 33             | 0       | 0      | 0       |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-601.30-00        | OVERTIME PAY                 | 58             | 0       | 142    | 0       |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-601.44-00        | ACTING/INCENTIVE PAY         | 285            | 0       | 737    | 0       |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-601.45-00        | ADMIN/EXECUTIVE PAY          | 0              | 0       | 0      | 0       |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-601.46-00        | BONUS                        | 9,050          | 0       | 0      | 0       |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-601.48-00        | LONGEVITY PAY                | 905            | 0       | 1,135  | 0       |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-606.02-00        | PERS ER CONTRIB              | 17,496         | 23,577  | 17,910 | 23,674  |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-606.05-00        | PERS SURVIVOR BENEFIT        | 12             | 11      | 11     | 11      |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-606.07-00        | PERS ER CONTRIB              | 264            | 321     | 162    | 321     |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-606.11-00        | MEDICARE                     | 1,999          | 2,186   | 1,765  | 2,186   |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-606.20-00        | 401A EXECUTIVES              | 439            | 641     | 574    | 667     |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-606.21-00        | AUTO ALLOWANCE               | 61             | 0       | 183    | 0       |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-606.40-00        | HEALTH INSURANCE             | 19,399         | 39,655  | 15,176 | 42,431  |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-606.42-00        | DENTAL INSURANCE             | 1,813          | 2,675   | 1,839  | 2,809   |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-606.43-00        | VISION INSURANCE             | 258            | 425     | 229    | 434     |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-606.44-00        | LIFE INSURANCE               | 47             | 62      | 54     | 62      |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-606.45-00        | LONG TERM DISABILITY INS     | 266            | 303     | 324    | 303     |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5517-606.46-00        | ACCIDENTAL DEATH & DISM.     | 6              | 0       | 6      | 0       |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | SALARIES AND BENEFITS Sum |                              |                |         |        |         | 181,320 | 218,468 | 160,061 | 227,453 | 4.1% |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | SERVICES                  | 100-5517-613.10-00           | REPAIR & MAINT | 759     | 1,500  | 0       | 1,500   |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       |                           | 100-5517-613.30-00           | HVAC           | 881     | 1,000  | 1,000   | 1,000   |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       |                           | 100-5517-614.20-00           | ELECTRICITY    | 137     | 200    | 200     | 220     |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       |                           | 100-5517-614.60-00           | TELEPHONE      | 1,289   | 1,214  | 1,553   | 1,275   |         |         |         |      |
|      |                  |                        |                      |                      | 100-5517-614.70-00      | WATER                    | 1,200                    | 4,478          | 4,478                 |                           | 4,926                        |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | 100-5517-615.20-00      | MEMBERSHIPS              | 0                        | 0              | 50                    |                           | 0                            |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | 100-5517-618.30-00      | OTHER MISCELLANEOUS SRVC | 1,012                    | 0              | 1,452                 |                           | 0                            |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | SERVICES Sum            |                          |                          |                |                       |                           | 5,278                        | 8,392          | 8,733   | 8,921  | 6.3%    |         |         |         |         |      |
|      |                  |                        |                      |                      | OFFICE EXPENSES         | 100-5517-621.50-00       | FOOD & BEVERAGE PRODUCTS | 3,929          | 4,200                 |                           | 3,491                        | 4,200          |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      |                         | 100-5517-621.70-00       | RECREATION SUPPLIES      | 3,103          | 2,700                 |                           | 3,161                        | 2,700          |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      |                         | 100-5517-622.30-00       | POSTAGE & DELIVERY       | 11             | 0                     | 8                         | 0                            |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      |                         | 100-5517-622.90-00       | MISC SUPPLIES & EXPENSES | 227            | 166                   | 267                       | 166                          |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | OFFICE EXPENSES Sum     |                          |                          |                |                       |                           | 7,270                        | 7,066          | 6,926   | 7,066  | 0.0%    |         |         |         |         |      |
|      |                  |                        |                      |                      | INTERFUND/ALLOC         | 100-5517-661.10-00       | INFO SERV CHG ALLOCATE   | 15,151         | 14,501                | 14,501                    | 14,936                       |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      |                         | 100-5517-661.70-00       | INTERFUND/ALLOC          | 1,084          | 4,115                 | 4,115                     | 4,238                        |                |         |        |         |         |         |         |         |      |
|      |                  |                        |                      |                      | INTERFUND/ALLOC Sum     |                          |                          |                |                       |                           | 16,236                       | 18,616         | 18,616  | 19,174 | 3.0%    |         |         |         |         |      |
|      |                  |                        |                      |                      | CHILD CARE - LUPINE SCH |                          |                          |                | SALARIES AND BENEFITS | 100-5518-601.10-00        | REGULAR                      | 43,248         | 43,156  | 43,135 | 44,882  |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5518-601.12-00        | REGULAR PART-TIME            | 72,932         | 72,303  | 66,647 | 75,195  |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5518-601.30-00        | OVERTIME PAY                 | 58             | 55      | 107    | 57      |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5518-601.44-00        | ACTING/INCENTIVE PAY         | 1,188          | 1,061   | 1,409  | 1,103   |         |         |         |         |      |
|      |                  |                        |                      |                      |                         |                          |                          |                |                       | 100-5518-601.45-00        | ADMIN/EXECUTIVE PAY          | 0              | 0       | 0      | 0       |         |         |         |         |      |

| Fund | Fund Description | Department Description | Division Description    | Activity Description  | Account            | Account Description      | FY15-16 ACTUALS | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |
|------|------------------|------------------------|-------------------------|-----------------------|--------------------|--------------------------|-----------------|----------------|-----------------------|------------------------|------------------------------|
| 100  | GENERAL FUND     | PARKS & REC            | CHILD CARE - LUPINE SCH | SALARIES AND BENEFITS | 100-5518-601.46-00 | BONUS                    | 8,455           | 0              | 0                     | 0                      |                              |
|      |                  |                        |                         |                       | 100-5518-601.48-00 | LONGEVITY PAY            | 760             | 2,424          | 1,353                 | 2,424                  |                              |
|      |                  |                        |                         |                       | 100-5518-606.02-00 | PERS ER CONTRIB          | 17,639          | 21,334         | 19,566                | 21,421                 |                              |
|      |                  |                        |                         |                       | 100-5518-606.05-00 | PERS SURVIVOR BENEFIT    | 11              | 11             | 11                    | 11                     |                              |
|      |                  |                        |                         |                       | 100-5518-606.07-00 | PARS ER CONTRIB          | 133             | 143            | 85                    | 143                    |                              |
|      |                  |                        |                         |                       | 100-5518-606.11-00 | MEDICARE                 | 1,819           | 2,095          | 1,632                 | 2,095                  |                              |
|      |                  |                        |                         |                       | 100-5518-606.20-00 | 401A EXECUTIVES          | 583             | 851            | 762                   | 885                    |                              |
|      |                  |                        |                         |                       | 100-5518-606.21-00 | AUTO ALLOWANCE           | 81              | 0              | 243                   | 0                      |                              |
|      |                  |                        |                         |                       | 100-5518-606.30-00 | EDUCATION INCENTIVE      | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                         |                       | 100-5518-606.40-00 | HEALTH INSURANCE         | 19,515          | 30,480         | 26,681                | 32,614                 |                              |
|      |                  |                        |                         |                       | 100-5518-606.42-00 | DENTAL INSURANCE         | 1,498           | 1,971          | 1,944                 | 2,070                  |                              |
|      |                  |                        |                         |                       | 100-5518-606.43-00 | VISION INSURANCE         | 254             | 294            | 315                   | 300                    |                              |
|      |                  |                        |                         |                       | 100-5518-606.44-00 | LIFE INSURANCE           | 50              | 69             | 59                    | 69                     |                              |
|      |                  |                        |                         |                       | 100-5518-606.45-00 | LONG TERM DISABILTY INS  | 267             | 321            | 337                   | 321                    |                              |
|      |                  |                        |                         |                       | 100-5518-606.46-00 | ACCIDENTAL DEATH & DISM. | 5               | 5              | 5                     | 5                      |                              |
|      |                  |                        |                         | SALARIES AND BENEFITS | Sum                |                          | 168,498         | 176,573        | 164,292               | 183,596                | 4.0%                         |
|      |                  |                        |                         | SERVICES              | 100-5518-613.10-00 | REPAIR & MAINT           | 525             | 500            | 0                     | 500                    |                              |
|      |                  |                        |                         |                       | 100-5518-613.30-00 | HVAC                     | 3,998           | 1,000          | 1,000                 | 1,000                  |                              |
|      |                  |                        |                         |                       | 100-5518-614.20-00 | ELECTRICITY              | (340)           | 259            | 259                   | 285                    |                              |
|      |                  |                        |                         |                       | 100-5518-614.60-00 | TELEPHONE                | 777             | 732            | 936                   | 769                    |                              |
|      |                  |                        |                         |                       | 100-5518-614.60-01 | CELL PHONE/PAGER         | 0               | 206            | 0                     | 206                    |                              |
|      |                  |                        |                         |                       | 100-5518-614.70-00 | WATER                    | 373             | 526            | 526                   | 579                    |                              |
|      |                  |                        |                         |                       | 100-5518-615.20-00 | MEMBERSHIPS              | 50              | 0              | 0                     | 0                      |                              |
|      |                  |                        |                         |                       | 100-5518-618.30-00 | OTHER MISCELLANEOUS SRVC | 968             | 1,000          | 1,452                 | 1,000                  |                              |
|      |                  |                        |                         | SERVICES              | Sum                |                          | 6,351           | 4,223          | 4,173                 | 4,338                  | 2.7%                         |
|      |                  |                        |                         | OFFICE EXPENSES       | 100-5518-621.50-00 | FOOD & BEVERAGE PRODUCTS | 2,342           | 3,000          | 2,486                 | 3,000                  |                              |
|      |                  |                        |                         |                       | 100-5518-621.70-00 | RECREATION SUPPLIES      | 1,951           | 2,500          | 2,183                 | 2,500                  |                              |
|      |                  |                        |                         |                       | 100-5518-621.90-00 | MISC OPERATING SUPPLIES  | 227             | 0              | 267                   | 0                      |                              |
|      |                  |                        |                         |                       | 100-5518-622.30-00 | POSTAGE & DELIVERY       | 7               | 0              | 1                     | 0                      |                              |
|      |                  |                        |                         | OFFICE EXPENSES       | Sum                |                          | 4,527           | 5,500          | 4,937                 | 5,500                  | 0.0%                         |
|      |                  |                        |                         | INTERFUND/ALLOC       | 100-5518-661.10-00 | INFO SERV CHG ALLOCATE   | 10,995          | 9,063          | 9,063                 | 9,335                  |                              |
|      |                  |                        |                         |                       | 100-5518-661.70-00 | INTERFUND/ALLOC          | 1,084           | 2,841          | 2,841                 | 2,926                  |                              |
|      |                  |                        |                         | INTERFUND/ALLOC       | Sum                |                          | 12,079          | 11,904         | 11,904                | 12,261                 | 3.0%                         |
|      |                  |                        | RECREATION CLASSES      | SALARIES AND BENEFITS | 100-5520-601.10-00 | REGULAR                  | 19,173          | 18,611         | 21,555                | 19,355                 |                              |
|      |                  |                        |                         |                       | 100-5520-601.12-00 | REGULAR PART-TIME        | 6,008           | 2,953          | 2,903                 | 3,071                  |                              |
|      |                  |                        |                         |                       | 100-5520-601.30-00 | OVERTIME PAY             | 169             | 185            | 279                   | 192                    |                              |
|      |                  |                        |                         |                       | 100-5520-601.45-00 | ADMIN/EXECUTIVE PAY      | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                         |                       | 100-5520-601.46-00 | BONUS                    | 1,645           | 0              | 0                     | 0                      |                              |
|      |                  |                        |                         |                       | 100-5520-601.48-00 | LONGEVITY PAY            | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                         |                       | 100-5520-606.02-00 | PERS ER CONTRIB          | 3,028           | 4,030          | 3,797                 | 4,047                  |                              |
|      |                  |                        |                         |                       | 100-5520-606.05-00 | PERS SURVIVOR BENEFIT    | 7               | 0              | 7                     | 0                      |                              |
|      |                  |                        |                         |                       | 100-5520-606.07-00 | PARS ER CONTRIB          | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                         |                       | 100-5520-606.11-00 | MEDICARE                 | 381             | 335            | 358                   | 335                    |                              |
|      |                  |                        |                         |                       | 100-5520-606.20-00 | 401A EXECUTIVES          | 144             | 210            | 188                   | 218                    |                              |
|      |                  |                        |                         |                       | 100-5520-606.21-00 | AUTO ALLOWANCE           | 20              | 0              | 60                    | 0                      |                              |
|      |                  |                        |                         |                       | 100-5520-606.40-00 | HEALTH INSURANCE         | 500             | 8,382          | 871                   | 8,969                  |                              |
|      |                  |                        |                         |                       | 100-5520-606.42-00 | DENTAL INSURANCE         | 523             | 806            | 782                   | 846                    |                              |
|      |                  |                        |                         |                       | 100-5520-606.43-00 | VISION INSURANCE         | 71              | 110            | 106                   | 112                    |                              |
|      |                  |                        |                         |                       | 100-5520-606.44-00 | LIFE INSURANCE           | 26              | 31             | 29                    | 31                     |                              |
|      |                  |                        |                         |                       | 100-5520-606.45-00 | LONG TERM DISABILTY INS  | 133             | 156            | 157                   | 156                    |                              |
|      |                  |                        |                         |                       | 100-5520-606.46-00 | ACCIDENTAL DEATH & DISM. | 4               | 4              | 4                     | 4                      |                              |
|      |                  |                        |                         | SALARIES AND BENEFITS | Sum                |                          | 31,832          | 35,813         | 31,095                | 37,337                 | 4.3%                         |
|      |                  |                        |                         | SERVICES              | 100-5520-611.90-00 | PROFESSIONAL SERVICES    | 61,987          | 68,000         | 26,527                | 68,000                 |                              |
|      |                  |                        |                         |                       | 100-5520-613.10-00 | REPAIR & MAINT           | 389             | 110            | 0                     | 110                    |                              |
|      |                  |                        |                         |                       | 100-5520-613.30-00 | HVAC                     | 631             | 1,000          | 1,000                 | 1,000                  |                              |
|      |                  |                        |                         |                       | 100-5520-614.20-00 | ELECTRICITY              | 14,563          | 17,000         | 17,000                | 18,700                 |                              |
|      |                  |                        |                         |                       | 100-5520-614.30-00 | GAS                      | 8,360           | 18,100         | 18,100                | 19,910                 |                              |
|      |                  |                        |                         |                       | 100-5520-614.60-00 | TELEPHONE                | 460             | 433            | 554                   | 455                    |                              |
|      |                  |                        |                         |                       | 100-5520-614.70-00 | WATER                    | 4,382           | 5,175          | 5,175                 | 5,693                  |                              |

68

| Fund | Fund Description | Department Description | Division Description | Activity Description      | Account            | Account Description      | FY15-16 ACTUALS | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |
|------|------------------|------------------------|----------------------|---------------------------|--------------------|--------------------------|-----------------|----------------|-----------------------|------------------------|------------------------------|
| 100  | GENERAL FUND     | PARKS & REC            | RECREATION CLASSES   | SERVICES                  | 100-5520-615.20-00 | MEMBERSHIPS              | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      | SERVICES Sum              |                    |                          | 90,772          | 109,818        | 68,356                | 113,867                | 3.7%                         |
|      |                  |                        |                      | OFFICE EXPENSES           | 100-5520-620.80-00 | SIGN SUPPLIES            | 0               | 1,000          | 757                   | 1,000                  |                              |
|      |                  |                        |                      |                           | 100-5520-621.70-00 | RECREATION SUPPLIES      | 40              | 400            | 0                     | 400                    |                              |
|      |                  |                        |                      |                           | 100-5520-621.80-00 | UNIFORM & SAFETY APPAREL | 150             | 150            | 0                     | 150                    |                              |
|      |                  |                        |                      |                           | 100-5520-621.90-00 | MISC OPERATING SUPPLIES  | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                           | 100-5520-622.30-00 | POSTAGE & DELIVERY       | 111             | 75             | 3                     | 75                     |                              |
|      |                  |                        |                      | OFFICE EXPENSES Sum       |                    |                          | 301             | 1,625          | 761                   | 1,625                  | 0.0%                         |
|      |                  |                        |                      | INTERFUND/ALLOC           | 100-5520-661.10-00 | INFO SERV CHG ALLOCATE   | 9,470           | 9,063          | 9,063                 | 9,335                  |                              |
|      |                  |                        |                      |                           | 100-5520-661.70-00 | INTERFUND/ALLOC          | 1,084           | 2,841          | 2,841                 | 2,926                  |                              |
|      |                  |                        |                      | INTERFUND/ALLOC Sum       |                    |                          | 10,554          | 11,904         | 11,904                | 12,261                 | 3.0%                         |
|      |                  |                        | SENIOR CITIZENS      | SALARIES AND BENEFITS     | 100-5524-601.10-00 | REGULAR                  | 3,459           | 3,267          | 2,562                 | 3,398                  |                              |
|      |                  |                        |                      |                           | 100-5524-601.12-00 | REGULAR PART-TIME        | 30,433          | 29,276         | 31,516                | 30,447                 |                              |
|      |                  |                        |                      |                           | 100-5524-601.30-00 | OVERTIME PAY             | 9               | 0              | 47                    | 0                      |                              |
|      |                  |                        |                      |                           | 100-5524-601.45-00 | ADMIN/EXECUTIVE PAY      | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                           | 100-5524-601.46-00 | BONUS                    | 1,748           | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                           | 100-5524-601.48-00 | LONGEVITY PAY            | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                           | 100-5524-606.02-00 | PERS ER CONTRIB          | 2,166           | 2,275          | 2,542                 | 2,284                  |                              |
|      |                  |                        |                      |                           | 100-5524-606.05-00 | PERS SURVIVOR BENEFIT    | 1               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                           | 100-5524-606.11-00 | MEDICARE                 | 504             | 306            | 495                   | 306                    |                              |
|      |                  |                        |                      |                           | 100-5524-606.20-00 | 401A EXECUTIVES          | 65              | 95             | 85                    | 99                     |                              |
|      |                  |                        |                      |                           | 100-5524-606.21-00 | AUTO ALLOWANCE           | 9               | 0              | 27                    | 0                      |                              |
|      |                  |                        |                      |                           | 100-5524-606.40-00 | HEALTH INSURANCE         | 9,019           | 10,242         | 10,435                | 10,959                 |                              |
|      |                  |                        |                      |                           | 100-5524-606.42-00 | DENTAL INSURANCE         | 446             | 405            | 581                   | 425                    |                              |
|      |                  |                        |                      |                           | 100-5524-606.43-00 | VISION INSURANCE         | 92              | 80             | 118                   | 82                     |                              |
|      |                  |                        |                      |                           | 100-5524-606.44-00 | LIFE INSURANCE           | 4               | 5              | 4                     | 5                      |                              |
|      |                  |                        |                      |                           | 100-5524-606.45-00 | LONG TERM DISABILTY INS  | 16              | 19             | 19                    | 19                     |                              |
|      |                  |                        |                      |                           | 100-5524-606.46-00 | ACCIDENTAL DEATH & DISM. | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      | SALARIES AND BENEFITS Sum |                    |                          | 47,971          | 45,970         | 48,431                | 48,024                 | 4.5%                         |
|      |                  |                        |                      | SERVICES                  | 100-5524-611.90-00 | PROFESSIONAL SERVICES    | 44              | 500            | 0                     | 500                    |                              |
|      |                  |                        |                      |                           | 100-5524-613.10-00 | REPAIR & MAINT           | 339             | 308            | 0                     | 308                    |                              |
|      |                  |                        |                      |                           | 100-5524-613.30-00 | HVAC                     | 680             | 835            | 835                   | 835                    |                              |
|      |                  |                        |                      |                           | 100-5524-614.20-00 | ELECTRICITY              | 5,119           | 4,000          | 4,000                 | 4,400                  |                              |
|      |                  |                        |                      |                           | 100-5524-614.30-00 | GAS                      | 74              | 500            | 500                   | 550                    |                              |
|      |                  |                        |                      |                           | 100-5524-614.60-00 | TELEPHONE                | 395             | 375            | 476                   | 394                    |                              |
|      |                  |                        |                      |                           | 100-5524-615.20-00 | MEMBERSHIPS              | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                           | 100-5524-616.10-01 | COPIER LEASE             | 0               | 50             | 0                     | 50                     |                              |
|      |                  |                        |                      | SERVICES Sum              |                    |                          | 6,651           | 6,568          | 5,811                 | 7,037                  | 7.1%                         |
|      |                  |                        |                      | OFFICE EXPENSES           | 100-5524-622.30-00 | POSTAGE & DELIVERY       | 62              | 20             | 39                    | 20                     |                              |
|      |                  |                        |                      |                           | 100-5524-622.90-00 | MISC SUPPLIES & EXPENSES | 227             | 0              | 267                   | 0                      |                              |
|      |                  |                        |                      | OFFICE EXPENSES Sum       |                    |                          | 289             | 20             | 306                   | 20                     | 0.0%                         |
|      |                  |                        |                      | INTERFUND/ALLOC           | 100-5524-661.10-00 | INFO SERV CHG ALLOCATE   | 7,576           | 7,251          | 7,251                 | 7,469                  |                              |
|      |                  |                        |                      |                           | 100-5524-661.70-00 | INTERFUND/ALLOC          | 1,084           | 2,841          | 2,841                 | 2,926                  |                              |
|      |                  |                        |                      | INTERFUND/ALLOC Sum       |                    |                          | 8,660           | 10,092         | 10,092                | 10,395                 | 3.0%                         |
|      |                  |                        | TINY TOTS            | SALARIES AND BENEFITS     | 100-5528-601.10-00 | REGULAR                  | 28,818          | 27,979         | 29,161                | 29,098                 |                              |
|      |                  |                        |                      |                           | 100-5528-601.12-00 | REGULAR PART-TIME        | 74,764          | 63,588         | 69,468                | 66,132                 |                              |
|      |                  |                        |                      |                           | 100-5528-601.30-00 | OVERTIME PAY             | 58              | 55             | 107                   | 57                     |                              |
|      |                  |                        |                      |                           | 100-5528-601.44-00 | ACTING/INCENTIVE PAY     | 285             | 269            | 1,033                 | 280                    |                              |
|      |                  |                        |                      |                           | 100-5528-601.45-00 | ADMIN/EXECUTIVE PAY      | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                           | 100-5528-601.46-00 | BONUS                    | 7,403           | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                           | 100-5528-601.48-00 | LONGEVITY PAY            | 685             | 0              | 963                   | 0                      |                              |
|      |                  |                        |                      |                           | 100-5528-606.02-00 | PERS ER CONTRIB          | 17,071          | 15,743         | 16,403                | 15,808                 |                              |
|      |                  |                        |                      |                           | 100-5528-606.05-00 | PERS SURVIVOR BENEFIT    | 10              | 10             | 10                    | 10                     |                              |
|      |                  |                        |                      |                           | 100-5528-606.07-00 | PERS ER CONTRIB          | 31              | 26             | 52                    | 26                     |                              |
|      |                  |                        |                      |                           | 100-5528-606.11-00 | MEDICARE                 | 1,620           | 1,335          | 1,460                 | 1,335                  |                              |
|      |                  |                        |                      |                           | 100-5528-606.20-00 | 401A EXECUTIVES          | 144             | 210            | 188                   | 218                    |                              |
|      |                  |                        |                      |                           | 100-5528-606.21-00 | AUTO ALLOWANCE           | 20              | 0              | 60                    | 0                      |                              |
|      |                  |                        |                      |                           | 100-5528-606.40-00 | HEALTH INSURANCE         | 12,480          | 24,982         | 20,686                | 26,731                 |                              |
|      |                  |                        |                      |                           | 100-5528-606.42-00 | DENTAL INSURANCE         | 1,038           | 1,869          | 1,365                 | 1,962                  |                              |

06

| Fund | Fund Description | Department Description | Division Description | Activity Description  | Account            | Account Description      | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET PLAN | % Change<br>from FY16-17<br>Budget |
|------|------------------|------------------------|----------------------|-----------------------|--------------------|--------------------------|--------------------|-------------------|--------------------------|---------------------------|------------------------------------|
| 100  | GENERAL FUND     | PARKS & REC            | TINY TOTS            | SALARIES AND BENEFITS | 100-5528-606.43-00 | VISION INSURANCE         | 85                 | 158               | 173                      | 161                       |                                    |
|      |                  |                        |                      |                       | 100-5528-606.44-00 | LIFE INSURANCE           | 33                 | 38                | 36                       | 38                        |                                    |
|      |                  |                        |                      |                       | 100-5528-606.45-00 | LONG TERM DISABILITY INS | 208                | 217               | 237                      | 217                       |                                    |
|      |                  |                        |                      |                       | 100-5528-606.46-00 | ACCIDENTAL DEATH & DISM. | 6                  | 10                | 6                        | 10                        |                                    |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                |                          | 144,759            | 136,489           | 141,408                  | 142,083                   | 4.1%                               |
|      |                  |                        |                      | SERVICES              | 100-5528-610.20-00 | ENTERTAINMENT SERVICES   | 0                  | 500               | 0                        | 500                       |                                    |
|      |                  |                        |                      |                       | 100-5528-611.90-00 | PROFESSIONAL SERVICES    | 44                 | 1,000             | 0                        | 1,000                     |                                    |
|      |                  |                        |                      |                       | 100-5528-614.60-00 | TELEPHONE                | 728                | 642               | 806                      | 674                       |                                    |
|      |                  |                        |                      | SERVICES              | Sum                |                          | 772                | 2,142             | 806                      | 2,174                     | 1.5%                               |
|      |                  |                        |                      | OFFICE EXPENSES       | 100-5528-621.50-00 | FOOD & BEVERAGE PRODUCTS | 688                | 800               | 178                      | 800                       |                                    |
|      |                  |                        |                      |                       | 100-5528-621.70-00 | RECREATION SUPPLIES      | 3,562              | 4,700             | 5,535                    | 4,700                     |                                    |
|      |                  |                        |                      |                       | 100-5528-621.80-00 | UNIFORM & SAFETY APPAREL | 0                  | 150               | 0                        | 150                       |                                    |
|      |                  |                        |                      |                       | 100-5528-621.90-00 | MISC OPERATING SUPPLIES  | 218                | 500               | 0                        | 500                       |                                    |
|      |                  |                        |                      |                       | 100-5528-622.30-00 | POSTAGE & DELIVERY       | 6                  | 0                 | 1                        | 0                         |                                    |
|      |                  |                        |                      | OFFICE EXPENSES       | Sum                |                          | 4,473              | 6,150             | 5,714                    | 6,150                     | 0.0%                               |
|      |                  |                        |                      | INTERFUND/ALLOC       | 100-5528-661.10-00 | INFO SERV CHG ALLOCATE   | 11,364             | 10,876            | 10,876                   | 11,202                    |                                    |
|      |                  |                        |                      |                       | 100-5528-661.70-00 | INTERFUND/ALLOC          | 1,084              | 2,841             | 2,841                    | 2,926                     |                                    |
|      |                  |                        |                      | INTERFUND/ALLOC       | Sum                |                          | 12,448             | 13,717            | 13,717                   | 14,129                    | 3.0%                               |
|      |                  |                        | SWIM CENTER          | SALARIES AND BENEFITS | 100-5536-601.10-00 | REGULAR                  | 39,234             | 34,778            | 38,606                   | 36,169                    |                                    |
|      |                  |                        |                      |                       | 100-5536-601.12-00 | REGULAR PART-TIME        | 53,557             | 51,635            | 46,943                   | 53,700                    |                                    |
|      |                  |                        |                      |                       | 100-5536-601.13-00 | TEMPORARY PART-TIME      | 45,315             | 48,000            | 38,227                   | 49,920                    |                                    |
|      |                  |                        |                      |                       | 100-5536-601.30-00 | OVERTIME PAY             | 209                | 0                 | 422                      | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5536-601.45-00 | ADMIN/EXECUTIVE PAY      | 0                  | 58                | 0                        | 60                        |                                    |
|      |                  |                        |                      |                       | 100-5536-601.46-00 | BONUS                    | 2,846              | 0                 | 0                        | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5536-601.48-00 | LONGEVITY PAY            | 0                  | 317               | 0                        | 317                       |                                    |
|      |                  |                        |                      |                       | 100-5536-606.02-00 | PERS ER CONTRIB          | 5,890              | 7,306             | 6,440                    | 7,336                     |                                    |
|      |                  |                        |                      |                       | 100-5536-606.05-00 | PERS SURVIVOR BENEFIT    | 13                 | 8                 | 12                       | 8                         |                                    |
|      |                  |                        |                      |                       | 100-5536-606.07-00 | PERS ER CONTRIB          | 1,208              | 1,865             | 1,036                    | 1,865                     |                                    |
|      |                  |                        |                      |                       | 100-5536-606.11-00 | MEDICARE                 | 2,020              | 2,058             | 1,801                    | 2,058                     |                                    |
|      |                  |                        |                      |                       | 100-5536-606.20-00 | 401A EXECUTIVES          | 144                | 210               | 188                      | 218                       |                                    |
|      |                  |                        |                      |                       | 100-5536-606.21-00 | AUTO ALLOWANCE           | 20                 | 0                 | 60                       | 0                         |                                    |
|      |                  |                        |                      |                       | 100-5536-606.30-00 | EDUCATION INCENTIVE      | 0                  | 2,260             | 0                        | 2,260                     |                                    |
|      |                  |                        |                      |                       | 100-5536-606.40-00 | HEALTH INSURANCE         | 500                | 28,177            | 871                      | 30,149                    |                                    |
|      |                  |                        |                      |                       | 100-5536-606.42-00 | DENTAL INSURANCE         | 1,070              | 2,854             | 1,473                    | 2,997                     |                                    |
|      |                  |                        |                      |                       | 100-5536-606.43-00 | VISION INSURANCE         | 147                | 401               | 202                      | 409                       |                                    |
|      |                  |                        |                      |                       | 100-5536-606.44-00 | LIFE INSURANCE           | 41                 | 91                | 48                       | 91                        |                                    |
|      |                  |                        |                      |                       | 100-5536-606.45-00 | LONG TERM DISABILITY INS | 219                | 477               | 272                      | 477                       |                                    |
|      |                  |                        |                      |                       | 100-5536-606.46-00 | ACCIDENTAL DEATH & DISM. | 8                  | 19                | 9                        | 19                        |                                    |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                |                          | 152,439            | 180,514           | 136,607                  | 188,054                   | 4.2%                               |
|      |                  |                        |                      | SERVICES              | 100-5536-611.90-00 | PROFESSIONAL SERVICES    | 50,997             | 52,000            | 43,992                   | 52,000                    |                                    |
|      |                  |                        |                      |                       | 100-5536-613.10-00 | REPAIR & MAINT           | 983                | 350               | 0                        | 350                       |                                    |
|      |                  |                        |                      |                       | 100-5536-613.30-00 | HVAC                     | 724                | 5,924             | 5,924                    | 5,924                     |                                    |
|      |                  |                        |                      |                       | 100-5536-613.90-00 | REPAIR & MAIN. SERV      | 4,139              | 7,656             | 5,232                    | 7,656                     |                                    |
|      |                  |                        |                      |                       | 100-5536-614.20-00 | ELECTRICITY              | 12,460             | 20,000            | 20,000                   | 22,000                    |                                    |
|      |                  |                        |                      |                       | 100-5536-614.30-00 | GAS                      | 6,044              | 20,000            | 20,000                   | 22,000                    |                                    |
|      |                  |                        |                      |                       | 100-5536-614.60-00 | TELEPHONE                | 1,826              | 4,494             | 2,015                    | 4,719                     |                                    |
|      |                  |                        |                      |                       | 100-5536-614.70-00 | WATER                    | 5,399              | 15,000            | 15,000                   | 16,500                    |                                    |
|      |                  |                        |                      | SERVICES              | Sum                |                          | 82,571             | 125,424           | 112,163                  | 131,149                   | 4.6%                               |
|      |                  |                        |                      | OFFICE EXPENSES       | 100-5536-620.70-01 | CO2                      | 10,010             | 8,000             | 8,920                    | 8,000                     |                                    |
|      |                  |                        |                      |                       | 100-5536-620.70-02 | CLORINE                  | 9,402              | 9,500             | 13,857                   | 9,500                     |                                    |
|      |                  |                        |                      |                       | 100-5536-620.70-03 | AQUATIC PARTS            | 1,180              | 2,000             | 1,298                    | 2,000                     |                                    |
|      |                  |                        |                      |                       | 100-5536-620.70-05 | MISC CHEMICALS           | 3,433              | 6,000             | 2,581                    | 6,000                     |                                    |
|      |                  |                        |                      |                       | 100-5536-620.80-00 | SIGN SUPPLIES            | 0                  | 500               | 750                      | 500                       |                                    |
|      |                  |                        |                      |                       | 100-5536-621.70-00 | RECREATION SUPPLIES      | 10,971             | 14,000            | 12,919                   | 14,000                    |                                    |
|      |                  |                        |                      |                       | 100-5536-621.80-00 | UNIFORM & SAFETY APPAREL | 1,646              | 2,000             | 1,263                    | 2,000                     |                                    |
|      |                  |                        |                      |                       | 100-5536-621.90-00 | MISC OPERATING SUPPLIES  | 516                | 600               | 1,439                    | 600                       |                                    |
|      |                  |                        |                      |                       | 100-5536-622.30-00 | POSTAGE & DELIVERY       | 155                | 100               | 88                       | 100                       |                                    |
|      |                  |                        |                      | OFFICE EXPENSES       | Sum                |                          | 37,313             | 42,700            | 43,115                   | 42,700                    | 0.0%                               |
|      |                  |                        |                      | CAPITAL OUTLAY        | 100-5536-643.20-00 | ABOVE \$5,000 IN VALUE   | 0                  | 0                 | 0                        | 0                         |                                    |

16

| Fund | Fund Description | Department Description | Division Description | Activity Description  | Account            | Account Description      | FY15-16 ACTUALS | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |
|------|------------------|------------------------|----------------------|-----------------------|--------------------|--------------------------|-----------------|----------------|-----------------------|------------------------|------------------------------|
| 100  | GENERAL FUND     | PARKS & REC            | SWIM CENTER          | CAPITAL OUTLAY        | Sum                |                          | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      | INTERFUND/ALLOC       | 100-5536-661.10-00 | INFO SERV CHG ALLOCATE   | 11,364          | 10,876         | 10,876                | 11,202                 |                              |
|      |                  |                        |                      |                       | 100-5536-661.70-00 | INTERFUND/ALLOC          | 1,084           | 2,841          | 2,841                 | 2,926                  |                              |
|      |                  |                        |                      | INTERFUND/ALLOC       | Sum                |                          | 12,448          | 13,717         | 13,717                | 14,129                 | 3.0%                         |
|      |                  |                        | SPORTS PROGRAM       | SALARIES AND BENEFITS | 100-5538-601.10-00 | REGULAR                  | 22,976          | 0              | 25,814                | 0                      |                              |
|      |                  |                        |                      |                       | 100-5538-601.12-00 | REGULAR PART-TIME        | 33,062          | 0              | 17,472                | 0                      |                              |
|      |                  |                        |                      |                       | 100-5538-601.13-00 | TEMPORARY PART-TIME      | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5538-601.30-00 | OVERTIME PAY             | 222             | 0              | 343                   | 0                      |                              |
|      |                  |                        |                      |                       | 100-5538-601.45-00 | ADMIN/EXECUTIVE PAY      | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5538-601.46-00 | BONUS                    | 1,926           | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5538-601.48-00 | LONGEVITY PAY            | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5538-606.02-00 | PERS ER CONTRIB          | 3,628           | 3,183          | 4,523                 | 3,196                  |                              |
|      |                  |                        |                      |                       | 100-5538-606.05-00 | PERS SURVIVOR BENEFIT    | 9               | 0              | 8                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5538-606.07-00 | PARS ER CONTRIB          | 346             | 699            | 189                   | 699                    |                              |
|      |                  |                        |                      |                       | 100-5538-606.11-00 | MEDICARE                 | 831             | 1,031          | 632                   | 1,031                  |                              |
|      |                  |                        |                      |                       | 100-5538-606.20-00 | 401A EXECUTIVES          | 173             | 252            | 226                   | 262                    |                              |
|      |                  |                        |                      |                       | 100-5538-606.21-00 | AUTO ALLOWANCE           | 24              | 0              | 72                    | 0                      |                              |
|      |                  |                        |                      |                       | 100-5538-606.40-00 | HEALTH INSURANCE         | 600             | 9,495          | 1,045                 | 10,160                 |                              |
|      |                  |                        |                      |                       | 100-5538-606.42-00 | DENTAL INSURANCE         | 624             | 858            | 936                   | 901                    |                              |
|      |                  |                        |                      |                       | 100-5538-606.43-00 | VISION INSURANCE         | 84              | 118            | 127                   | 120                    |                              |
|      |                  |                        |                      |                       | 100-5538-606.44-00 | LIFE INSURANCE           | 31              | 56             | 34                    | 56                     |                              |
|      |                  |                        |                      |                       | 100-5538-606.45-00 | LONG TERM DISABILTY INS  | 159             | 275            | 188                   | 275                    |                              |
|      |                  |                        |                      |                       | 100-5538-606.46-00 | ACCIDENTAL DEATH & DISM. | 5               | 13             | 5                     | 13                     |                              |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                |                          | 64,702          | 15,980         | 51,614                | 16,713                 | 4.6%                         |
|      |                  |                        |                      | SERVICES              | 100-5538-611.90-00 | PROFESSIONAL SERVICES    | 75,997          | 71,000         | 20,581                | 71,000                 |                              |
|      |                  |                        |                      |                       | 100-5538-613.10-00 | REPAIR & MAINT           | 94              | 110            | 0                     | 110                    |                              |
|      |                  |                        |                      |                       | 100-5538-613.30-00 | HVAC                     | 238             | 900            | 900                   | 900                    |                              |
|      |                  |                        |                      |                       | 100-5538-614.20-00 | ELECTRICITY              | 2,487           | 7,000          | 7,000                 | 7,700                  |                              |
|      |                  |                        |                      |                       | 100-5538-614.30-00 | GAS                      | 449             | 1,500          | 1,500                 | 1,650                  |                              |
|      |                  |                        |                      |                       | 100-5538-614.60-00 | TELEPHONE                | 1,394           | 1,208          | 1,495                 | 1,268                  |                              |
|      |                  |                        |                      |                       | 100-5538-614.70-00 | WATER                    | 889             | 700            | 700                   | 770                    |                              |
|      |                  |                        |                      | SERVICES              | Sum                |                          | 81,548          | 82,418         | 32,176                | 83,398                 | 1.2%                         |
|      |                  |                        |                      | OFFICE EXPENSES       | 100-5538-620.80-00 | SIGN SUPPLIES            | 0               | 500            | 750                   | 500                    |                              |
|      |                  |                        |                      |                       | 100-5538-621.70-00 | RECREATION SUPPLIES      | 6,866           | 9,000          | 3,286                 | 9,000                  |                              |
|      |                  |                        |                      |                       | 100-5538-621.80-00 | UNIFORM & SAFETY APPAREL | 0               | 150            | 0                     | 150                    |                              |
|      |                  |                        |                      |                       | 100-5538-621.90-00 | MISC OPERATING SUPPLIES  | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5538-622.30-00 | POSTAGE & DELIVERY       | 45              | 30             | 23                    | 30                     |                              |
|      |                  |                        |                      | OFFICE EXPENSES       | Sum                |                          | 6,911           | 9,680          | 4,059                 | 9,680                  | 0.0%                         |
|      |                  |                        |                      | INTERFUND/ALLOC       | 100-5538-661.10-00 | INFO SERV CHG ALLOCATE   | 10,232          | 9,063          | 9,063                 | 9,335                  |                              |
|      |                  |                        |                      |                       | 100-5538-661.70-00 | INTERFUND/ALLOC          | 1,084           | 2,841          | 2,841                 | 2,926                  |                              |
|      |                  |                        |                      | INTERFUND/ALLOC       | Sum                |                          | 11,316          | 11,904         | 11,904                | 12,261                 | 3.0%                         |
|      |                  |                        | TEEN PROGRAM         | SALARIES AND BENEFITS | 100-5540-601.10-00 | REGULAR                  | 71              | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5540-601.12-00 | REGULAR PART-TIME        | 14,078          | 18,027         | 2,912                 | 18,748                 |                              |
|      |                  |                        |                      |                       | 100-5540-601.30-00 | OVERTIME PAY             | 4               | 0              | 11                    | 0                      |                              |
|      |                  |                        |                      |                       | 100-5540-601.45-00 | ADMIN/EXECUTIVE PAY      | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5540-601.46-00 | BONUS                    | 199             | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5540-601.48-00 | LONGEVITY PAY            | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5540-606.02-00 | PERS ER CONTRIB          | 2,068           | 165            | 174                   | 166                    |                              |
|      |                  |                        |                      |                       | 100-5540-606.05-00 | PERS SURVIVOR BENEFIT    | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5540-606.07-00 | PARS ER CONTRIB          | 1               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5540-606.11-00 | MEDICARE                 | 207             | 191            | 42                    | 191                    |                              |
|      |                  |                        |                      |                       | 100-5540-606.20-00 | 401A EXECUTIVES          | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      |                       | 100-5540-606.40-00 | HEALTH INSURANCE         | 3,865           | 3,865          | 0                     | 4,136                  |                              |
|      |                  |                        |                      |                       | 100-5540-606.42-00 | DENTAL INSURANCE         | 205             | 205            | 0                     | 215                    |                              |
|      |                  |                        |                      |                       | 100-5540-606.43-00 | VISION INSURANCE         | 43              | 43             | 0                     | 44                     |                              |
|      |                  |                        |                      |                       | 100-5540-606.44-00 | LIFE INSURANCE           | 1               | 1              | 0                     | 1                      |                              |
|      |                  |                        |                      |                       | 100-5540-606.45-00 | LONG TERM DISABILTY INS  | 3               | 3              | 0                     | 3                      |                              |
|      |                  |                        |                      |                       | 100-5540-606.46-00 | ACCIDENTAL DEATH & DISM. | 0               | 0              | 0                     | 0                      |                              |
|      |                  |                        |                      | SALARIES AND BENEFITS | Sum                |                          | 20,746          | 22,500         | 3,140                 | 23,503                 | 4.5%                         |

26

| Fund                  | Fund Description         | Department Description   | Division Description      | Activity Description  | Account            | Account Description   | FY15-16<br>ACTUALS       | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET PLAN | % Change<br>from FY16-17<br>Budget |
|-----------------------|--------------------------|--------------------------|---------------------------|-----------------------|--------------------|-----------------------|--------------------------|-------------------|--------------------------|---------------------------|------------------------------------|
| 100                   | GENERAL FUND             | PARKS & REC              | TEEN PROGRAM              | SERVICES              | 100-5540-611.90-00 | PROFESSIONAL SERVICES | 44                       | 0                 | 0                        | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5540-613.10-00 | REPAIR & MAINT        | 885                      | 0                 | 0                        | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5540-613.30-00 | HVAC                  | 185                      | 0                 | 0                        | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5540-614.20-00 | ELECTRICITY           | 2,192                    | 0                 | 0                        | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5540-614.30-00 | GAS                   | 1,246                    | 0                 | 0                        | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5540-614.60-00 | TELEPHONE             | 555                      | 0                 | 597                      | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5540-614.70-00 | WATER                 | 1,277                    | 0                 | 0                        | 0                         |                                    |
|                       |                          |                          |                           |                       | SERVICES           | Sum                   | 6,383                    | 0                 | 597                      | 0                         |                                    |
|                       |                          |                          |                           |                       | OFFICE EXPENSES    | 100-5540-620.80-00    | SIGN SUPPLIES            | 70                | 0                        | 0                         | 0                                  |
|                       |                          |                          |                           |                       |                    | 100-5540-621.50-00    | FOOD & BEVERAGE PRODUCTS | 0                 | 0                        | 0                         | 0                                  |
|                       |                          |                          |                           |                       |                    | 100-5540-621.70-00    | RECREATION SUPPLIES      | 0                 | 0                        | 0                         | 0                                  |
|                       |                          |                          |                           |                       |                    | 100-5540-621.80-00    | UNIFORM & SAFETY APPAREL | 183               | 0                        | 0                         | 0                                  |
|                       |                          |                          |                           |                       | 100-5540-622.30-00 | POSTAGE & DELIVERY    | 1                        | 0                 | 0                        | 0                         |                                    |
|                       |                          |                          |                           |                       | OFFICE EXPENSES    | Sum                   | 255                      | 0                 | 0                        | 0                         |                                    |
|                       |                          |                          |                           |                       | INTERFUND/ALLOC    | 100-5540-661.10-00    | INFO SERV CHG ALLOCATE   | 3,813             | 0                        | 0                         | 0                                  |
|                       |                          |                          |                           |                       |                    | 100-5540-661.70-00    | INTERFUND/ALLOC          | 1,084             | 0                        | 0                         | 0                                  |
|                       |                          |                          | INTERFUND/ALLOC           | Sum                   | 4,897              | 0                     | 0                        | 0                 |                          |                           |                                    |
|                       |                          |                          | COMM CTR-CONCESSION STAND | SALARIES AND BENEFITS | 100-5542-601.10-00 | REGULAR               | 0                        | 0                 | 175                      | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5542-601.12-00 | REGULAR PART-TIME     | 0                        | 0                 | 5,129                    | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5542-601.30-00 | OVERTIME PAY          | 0                        | 0                 | 12                       | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5542-606.07-00 | PARS ER CONTRIB       | 0                        | 0                 | 69                       | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5542-606.11-00 | MEDICARE              | 0                        | 0                 | 77                       | 0                         |                                    |
|                       |                          |                          | SALARIES AND BENEFITS     | Sum                   | 0                  | 0                     | 5,463                    | 0                 |                          |                           |                                    |
|                       |                          |                          | SERVICES                  | 100-5542-614.60-00    | TELEPHONE          | 333                   | 0                        | 368               | 0                        |                           |                                    |
|                       |                          |                          | SERVICES                  | Sum                   | 333                | 0                     | 368                      | 0                 |                          |                           |                                    |
|                       |                          |                          | YOUTH/TEEN RESOURCE CTR   | SALARIES AND BENEFITS | 100-5543-601.10-00 | REGULAR               | 28,678                   | 29,770            | 30,186                   | 30,961                    |                                    |
|                       |                          |                          |                           |                       | 100-5543-601.12-00 | REGULAR PART-TIME     | 32,773                   | 57,733            | 49,092                   | 60,042                    |                                    |
|                       |                          |                          |                           |                       | 100-5543-601.13-00 | TEMPORARY PART-TIME   | 0                        | 0                 | 194                      | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5543-601.30-00 | OVERTIME PAY          | 58                       | 0                 | 132                      | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5543-601.45-00 | ADMIN/EXECUTIVE PAY   | 0                        | 0                 | 0                        | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5543-601.46-00 | BONUS                 | 5,655                    | 0                 | 0                        | 0                         |                                    |
|                       |                          |                          |                           |                       | 100-5543-601.48-00 | LONGEVITY PAY         | 0                        | 1,267             | 0                        | 1,267                     |                                    |
| 100-5543-606.02-00    | PERS ER CONTRIB          | 5,507                    |                           |                       | 11,796             | 7,578                 | 11,844                   |                   |                          |                           |                                    |
| 100-5543-606.05-00    | PERS SURVIVOR BENEFIT    | 5                        |                           |                       | 0                  | 5                     | 0                        |                   |                          |                           |                                    |
| 100-5543-606.07-00    | PARS ER CONTRIB          | 183                      |                           |                       | 634                | 290                   | 634                      |                   |                          |                           |                                    |
| 100-5543-606.11-00    | MEDICARE                 | 967                      |                           |                       | 1,668              | 1,152                 | 1,668                    |                   |                          |                           |                                    |
| 100-5543-606.20-00    | 401A EXECUTIVES          | 576                      |                           |                       | 840                | 753                   | 874                      |                   |                          |                           |                                    |
| 100-5543-606.21-00    | AUTO ALLOWANCE           | 80                       |                           |                       | 0                  | 240                   | 0                        |                   |                          |                           |                                    |
| 100-5543-606.40-00    | HEALTH INSURANCE         | 3,590                    |                           |                       | 8,045              | 6,852                 | 8,608                    |                   |                          |                           |                                    |
| 100-5543-606.42-00    | DENTAL INSURANCE         | 535                      |                           |                       | 879                | 877                   | 923                      |                   |                          |                           |                                    |
| 100-5543-606.43-00    | VISION INSURANCE         | 72                       |                           |                       | 111                | 125                   | 113                      |                   |                          |                           |                                    |
| 100-5543-606.44-00    | LIFE INSURANCE           | 35                       |                           |                       | 54                 | 44                    | 54                       |                   |                          |                           |                                    |
| 100-5543-606.45-00    | LONG TERM DISABILITY INS | 156                      |                           |                       | 214                | 216                   | 214                      |                   |                          |                           |                                    |
| 100-5543-606.46-00    | ACCIDENTAL DEATH & DISM. | 2                        |                           |                       | 2                  | 2                     | 2                        |                   |                          |                           |                                    |
| SALARIES AND BENEFITS | Sum                      | 78,872                   |                           |                       | 113,013            | 97,739                | 117,204                  | 3.7%              |                          |                           |                                    |
| SERVICES              | 100-5543-610.20-00       | ENTERTAINMENT SERVICES   |                           |                       | 3,964              | 4,000                 | 3,360                    | 4,000             |                          |                           |                                    |
|                       | 100-5543-613.10-00       | REPAIR & MAINT           |                           |                       | 1,623              | 2,320                 | 0                        | 2,320             |                          |                           |                                    |
|                       | 100-5543-613.30-00       | HVAC                     |                           |                       | 1,356              | 1,885                 | 1,885                    | 1,885             |                          |                           |                                    |
|                       | 100-5543-614.10-00       | CABLE SERVICES           |                           |                       | 1,112              | 1,482                 | 802                      | 1,482             |                          |                           |                                    |
|                       | 100-5543-614.20-00       | ELECTRICITY              |                           |                       | 36,111             | 4,709                 | 4,709                    | 5,180             |                          |                           |                                    |
|                       | 100-5543-614.30-00       | GAS                      |                           |                       | 6,952              | 867                   | 867                      | 954               |                          |                           |                                    |
|                       | 100-5543-614.60-00       | TELEPHONE                |                           |                       | 8,916              | 1,340                 | 1,514                    | 1,407             |                          |                           |                                    |
|                       | 100-5543-614.70-00       | WATER                    |                           |                       | 8,764              | 4,102                 | 4,102                    | 4,512             |                          |                           |                                    |
|                       | 100-5543-615.20-00       | MEMBERSHIPS              | 55                        | 0                     | 0                  | 0                     |                          |                   |                          |                           |                                    |
|                       | SERVICES                 | Sum                      | 68,853                    | 20,705                | 17,239             | 21,740                | 5.0%                     |                   |                          |                           |                                    |
|                       | OFFICE EXPENSES          | 100-5543-620.20-00       | FUEL & OIL SUPPLIES       | 0                     | 100                | 0                     | 100                      |                   |                          |                           |                                    |
|                       |                          | 100-5543-621.50-00       | FOOD & BEVERAGE PRODUCTS  | 3,614                 | 3,750              | 2,464                 | 3,750                    |                   |                          |                           |                                    |
| 100-5543-621.70-00    |                          | RECREATION SUPPLIES      | 1,188                     | 1,750                 | 929                | 1,750                 |                          |                   |                          |                           |                                    |
| 100-5543-621.80-00    |                          | UNIFORM & SAFETY APPAREL | 0                         | 175                   | 294                | 175                   |                          |                   |                          |                           |                                    |

93

| Fund       | Fund Description | Department Description | Division Description    | Activity Description | Account                   | Account Description        | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET PLAN | % Change<br>from FY16-17<br>Budget |
|------------|------------------|------------------------|-------------------------|----------------------|---------------------------|----------------------------|--------------------|-------------------|--------------------------|---------------------------|------------------------------------|
| <b>100</b> | GENERAL FUND     | PARKS & REC            | YOUTH/TEEN RESOURCE CTR | OFFICE EXPENSES      | <b>100-5543-622.30-00</b> | POSTAGE & DELIVERY         | 20                 | 15                | 8                        | 15                        |                                    |
|            |                  |                        |                         | OFFICE EXPENSES      | Sum                       |                            | <b>4,822</b>       | <b>5,790</b>      | <b>3,694</b>             | <b>5,790</b>              | <b>0.0%</b>                        |
|            |                  |                        |                         | INTERFUND/ALLOC      | <b>100-5543-661.10-00</b> | INFO SERV CHG ALLOCATE     | 7,576              | 7,251             | 7,251                    | 7,469                     |                                    |
|            |                  |                        |                         |                      | <b>100-5543-661.70-00</b> | INTERFUND/ALLOC            | 1,084              | 2,841             | 2,841                    | 2,926                     |                                    |
|            |                  |                        |                         | INTERFUND/ALLOC      | Sum                       |                            | <b>8,660</b>       | <b>10,092</b>     | <b>10,092</b>            | <b>10,395</b>             | <b>3.0%</b>                        |
|            |                  |                        |                         | PARKS & REC          | Sum                       |                            | <b>1,961,660</b>   | <b>2,379,166</b>  | <b>1,848,439</b>         | <b>2,188,466</b>          | <b>-8.0%</b>                       |
|            |                  | TRANSFERS              | TRANSFERS OUT           | TRANSFERS OUT        | <b>100-9999-690.51-10</b> | RETIREE OPTIONAL BENEFITS  | 230,000            | 0                 | 0                        | 0                         |                                    |
|            |                  |                        |                         |                      | <b>100-9999-690.60-10</b> | RDA OPERATING              | 0                  | 0                 | 0                        | 0                         |                                    |
|            |                  |                        |                         |                      | <b>100-9999-690.61-00</b> | TRANSFERS OUT TO           | 34,907             | 0                 | 0                        | 0                         |                                    |
|            |                  |                        |                         |                      | <b>100-9999-690.62-00</b> | TRANSFERS OUT TO 620       | 0                  | 0                 | 0                        | 0                         |                                    |
|            |                  |                        |                         |                      | <b>100-9999-690.22-00</b> | TRANSFERS OUT TO LLAD      | (208)              | 0                 | 0                        | 0                         |                                    |
|            |                  |                        |                         |                      | <b>100-9999-690.23-10</b> | TRANSFERS OUT TO STORMATER |                    |                   |                          | 71,387                    |                                    |
|            |                  |                        |                         | TRANSFERS OUT        | Sum                       |                            | <b>264,699</b>     | <b>0</b>          | <b>0</b>                 | <b>71,387</b>             |                                    |
|            |                  | TRANSFERS              | Sum                     |                      |                           |                            | <b>264,699</b>     | <b>0</b>          | <b>0</b>                 | <b>71,387</b>             |                                    |
|            |                  |                        |                         |                      |                           |                            | <b>12,954,934</b>  | <b>15,323,225</b> | <b>12,940,842</b>        | <b>13,668,066</b>         | <b>-10.8%</b>                      |

716

## **Special Revenue Fund**

- Landscape & Lighting Districts
- Storm Water
- Community Development
- Development Fee
- Gas Tax and Measure C/J
- Solid Water Recycling AB939
- State COPS AB3229
- Grants Citywide

## **Capital Project Funds**

### **Major Capital Projects**

- List of Major Capital Projects/Projects on Hold/Source of Funds

### **Development Impact Fee (DIF)**

- General Public Facilities DIF
- Police Public Facilities DIF
- Fire Public Facilities DIF
- Parks and Recreation Public Facilities DIF
- Traffic Public Facilities DIF
- Subregional Transportation Mitigation Program (STMP)
- Capital Projects: Single Source Funded and Multi Source Funded

## **Public Financing Authority (PFA) & Other Lease Funds**

- SunTrust
- PFA 2003B
- 2009 Series Lease

## **Enterprise Funds**

- Wastewater

## **Internal Service Funds**

- Vehicle Replacement
- Equipment Replacement/Information Technology
- Facility Maintenance
- Other Post Employment Benefits (OPEB)

## **Trust and Agency Funds**

**CITY OF HERCULES - PROPOSED FY17-18 BUDGET (06-27-2017)**

**FROM FY15-16 TO FY 17-18**

**LLAD EXPENDITURES DETAIL BY FUND**

(All)

| Fund                | Fund Description       | Department Description | Division Description | Activity Description  | Account                   | Account Description      | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET<br>PLAN | % Change<br>from<br>FY16-17<br>Budget |                |                |                |                |             |
|---------------------|------------------------|------------------------|----------------------|-----------------------|---------------------------|--------------------------|--------------------|-------------------|--------------------------|------------------------------|---------------------------------------|----------------|----------------|----------------|----------------|-------------|
| 220                 | CITYWIDE L&L DIST 83-2 | PUBLIC WORKS           | ZONE 10-CITY WIDE    | SALARIES AND BENEFITS | 220-5410-601.10-00        | REGULAR                  | 162,654            | 173,356           | 183,279                  | 180,290                      |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-601.30-00        | OVERTIME PAY             | 5,540              | 5,447             | 5,884                    | 5,665                        |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-601.44-00        | ACTING/INCENTIVE PAY     | 539                | 505               | 1,220                    | 525                          |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-601.45-00        | ADMIN/EXECUTIVE PAY      | 401                | 115               | 238                      | 120                          |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-601.46-00        | BONUS                    | 9,529              | 0                 | 0                        | 0                            |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-601.48-00        | LONGEVITY PAY            | 2,158              | 1,932             | 2,656                    | 1,932                        |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-606.02-00        | PERS ER CONTRIB          | 25,090             | 26,555            | 33,592                   | 26,664                       |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-606.05-00        | PERS SURVIVOR BENEFIT    | 51                 | 54                | 55                       | 54                           |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-606.11-00        | MEDICARE                 | 2,502              | 2,398             | 2,602                    | 2,398                        |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-606.20-00        | 401A EXECUTIVES          | 1,555              | 1,657             | 1,840                    | 1,723                        |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-606.21-00        | AUTO ALLOWANCE           | 143                | 0                 | 616                      | 0                            |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-606.30-00        | EDUCATION INCENTIVE      | 217                | 672               | 221                      | 672                          |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-606.40-00        | HEALTH INSURANCE         | 30,839             | 38,542            | 30,999                   | 41,240                       |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-606.42-00        | DENTAL INSURANCE         | 3,565              | 4,213             | 4,246                    | 4,424                        |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-606.43-00        | VISION INSURANCE         | 482                | 565               | 582                      | 576                          |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-606.44-00        | LIFE INSURANCE           | 192                | 201               | 220                      | 201                          |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-606.45-00        | LONG TERM DISABILITY INS | 1,259              | 1,297             | 1,510                    | 1,297                        |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | 220-5410-606.46-00        | ACCIDENTAL DEATH & DISM. | 32                 | 33                | 33                       | 33                           |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       | SALARIES AND BENEFITS Sum |                          |                    |                   |                          |                              |                                       | <b>246,747</b> | <b>257,542</b> | <b>269,794</b> | <b>267,814</b> | <b>4.0%</b> |
|                     |                        |                        |                      |                       | SERVICES                  |                          |                    |                   |                          |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      |                       |                           |                          |                    |                   | 220-5410-611.40-00       | CONSULTING SERVICES          | 919                                   | 3,150          | 6,230          | 736            |                |             |
|                     |                        |                        |                      |                       |                           |                          |                    |                   | 220-5410-613.20-00       | GROUNDS REPAIR & MAINT       | 10,752                                | 12,000         | 16,295         | 12,600         |                |             |
|                     |                        |                        |                      |                       |                           |                          |                    |                   | 220-5410-613.20-01       | CONTRACT LANDSCAPING         | 135,547                               | 135,000        | 110,303        | 196,322        |                |             |
|                     |                        |                        |                      |                       |                           |                          |                    |                   | 220-5410-613.20-02       | LANDSCAPING REPAIR/REPLMT    | 2,495                                 | 1,870          | 1,584          | 3,150          |                |             |
|                     |                        |                        |                      |                       |                           |                          |                    |                   | 220-5410-613.20-03       | IRRIGATION REPAIR/REPLACE    | 1,282                                 | 1,600          | 2,964          | 2,100          |                |             |
|                     |                        |                        |                      |                       |                           |                          |                    |                   | 220-5410-613.20-05       | TREE LANDSCAPING IMPROVE     | 20,479                                | 81,180         | 111,519        | 100,000        |                |             |
|                     |                        |                        |                      | 220-5410-613.20-06    | FIREBREAK/VEGETATION MGMT | 0                        | 2,000              | 0                 | 2,356                    |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-613.50-00    | VEHICLE REPAIRS           | 12,409                   | 800                | 643               | 1,150                    |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-614.20-00    | ELECTRICITY               | 567                      | 1,000              | 457               | 827                      |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-614.20-07    | CITY PARKS FACILITIES     | 24,045                   | 20,000             | 31,738            | 23,168                   |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-614.60-01    | CELL PHONE/PAGER          | 796                      | 750                | 946               | 843                      |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-614.70-00    | WATER                     | 0                        | 62,000             | 0                 | 0                        |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-614.70-06    | LANDSCAPE WATER           | 93,175                   | 0                  | 53,313            | 89,620                   |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-614.70-07    | BACKFLOW VALVE REPLACEMNT | 11,430                   | 25,000             | 6,136             | 466                      |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-614.70-08    | BACKFLOW TESTING          | 50                       | 3,200              | 253               | 350                      |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-615.70-01    | ASSESSMENT COLLECTION FEE | 3,213                    | 5,000              | 0                 | 5,400                    |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-616.10-00    | EQUIPMENT RENTALS         | 0                        | 500                | 0                 | 0                        |                              |                                       |                |                |                |                |             |
| SERVICES Sum        |                        |                        |                      |                       |                           |                          | <b>317,159</b>     | <b>355,050</b>    | <b>342,381</b>           | <b>439,089</b>               | <b>23.7%</b>                          |                |                |                |                |             |
| OFFICE EXPENSES     |                        |                        |                      |                       |                           |                          |                    |                   |                          |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-620.10-00    | ELECTRICAL SUPPLIES       | 1,182                    | 1,500              | 161               | 1,656                    |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-620.20-00    | FUEL & OIL SUPPLIES       | 4,306                    | 3,500              | 4,327             | 1,920                    |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-620.50-00    | PARKS & LANDSCAPING       | 3,172                    | 3,000              | 1,967             | 3,482                    |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-620.90-00    | OTHER MISC. MAIN SUPPLIES | 58                       | 150                | 13                | 66                       |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-621.80-00    | UNIFORM & SAFETY APPAREL  | 1,564                    | 1,000              | 1,393             | 3,008                    |                              |                                       |                |                |                |                |             |
| OFFICE EXPENSES Sum |                        |                        |                      |                       |                           |                          | <b>10,282</b>      | <b>9,150</b>      | <b>7,860</b>             | <b>10,132</b>                | <b>10.7%</b>                          |                |                |                |                |             |
| CAPITAL OUTLAY      |                        |                        |                      |                       |                           |                          |                    |                   |                          |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-642.10-00    | OTHER THAN BLDG & STRUCT  | 0                        | 183,000            | 135,230           | 500,000                  |                              |                                       |                |                |                |                |             |
| CAPITAL OUTLAY Sum  |                        |                        |                      |                       |                           |                          | <b>0</b>           | <b>183,000</b>    | <b>135,230</b>           | <b>500,000</b>               | <b>173.2%</b>                         |                |                |                |                |             |
| INTERFUND/ALLOC     |                        |                        |                      |                       |                           |                          |                    |                   |                          |                              |                                       |                |                |                |                |             |
|                     |                        |                        |                      | 220-5410-660.10-00    | ADMINISTRATIVE CHARGES    | 0                        | 37,704             | 37,704            | 38,835                   |                              |                                       |                |                |                |                |             |

97

| Fund | Fund Description       | Department Description | Division Description | Activity Description      | Account            | Account Description       | FY15-16 ACTUALS | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |
|------|------------------------|------------------------|----------------------|---------------------------|--------------------|---------------------------|-----------------|----------------|-----------------------|------------------------|------------------------------|
| 220  | CITYWIDE L&L DIST 83-2 | PUBLIC WORKS           | ZONE 10-CITY WIDE    | INTERFUND/ALLOC           | 220-5410-661.10-00 | INFO SERV CHG ALLOCATE    | 45,280          | 7,251          | 7,251                 | 7,469                  |                              |
|      |                        |                        |                      |                           | 220-5410-661.20-00 | VEHICLE REPLACEMENT CHG   | 0               | 2,628          | 3,825                 | 2,707                  |                              |
|      |                        |                        |                      |                           | 220-5410-661.30-00 | FAC MAINT CHG ALLOCATE    | 13,873          | 14,515         | 5,221                 | 14,950                 |                              |
|      |                        |                        |                      | INTERFUND/ALLOC Sum       |                    |                           | 59,153          | 62,098         | 54,001                | 63,961                 | 3.0%                         |
|      |                        |                        | ZONE 10-CITY WIDE    | Sum                       |                    |                           | 633,340         | 866,840        | 809,266               | 1,280,995              | 47.8%                        |
|      |                        |                        | ZONE 1               | SALARIES AND BENEFITS     | 220-5411-601.10-00 | REGULAR                   | 10,378          | 10,351         | 11,004                | 10,765                 |                              |
|      |                        |                        |                      |                           | 220-5411-601.30-00 | OVERTIME PAY              | 483             | 494            | 565                   | 514                    |                              |
|      |                        |                        |                      |                           | 220-5411-601.44-00 | ACTING/INCENTIVE PAY      | 164             | 229            | 86                    | 238                    |                              |
|      |                        |                        |                      |                           | 220-5411-601.46-00 | BONUS                     | 774             | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                           | 220-5411-601.48-00 | LONGEVITY PAY             | 329             | 338            | 335                   | 338                    |                              |
|      |                        |                        |                      |                           | 220-5411-606.02-00 | PERS ER CONTRIB           | 1,865           | 2,609          | 2,396                 | 2,620                  |                              |
|      |                        |                        |                      |                           | 220-5411-606.05-00 | PERS SURVIVOR BENEFIT     | 4               | 5              | 4                     | 5                      |                              |
|      |                        |                        |                      |                           | 220-5411-606.11-00 | MEDICARE                  | 176             | 410            | 175                   | 410                    |                              |
|      |                        |                        |                      |                           | 220-5411-606.30-00 | EDUCATION INCENTIVE       | 24              | 0              | 25                    | 0                      |                              |
|      |                        |                        |                      |                           | 220-5411-606.40-00 | HEALTH INSURANCE          | 2,832           | 4,456          | 3,327                 | 4,768                  |                              |
|      |                        |                        |                      |                           | 220-5411-606.42-00 | DENTAL INSURANCE          | 284             | 419            | 332                   | 440                    |                              |
|      |                        |                        |                      |                           | 220-5411-606.43-00 | VISION INSURANCE          | 39              | 58             | 46                    | 59                     |                              |
|      |                        |                        |                      |                           | 220-5411-606.44-00 | LIFE INSURANCE            | 11              | 16             | 12                    | 16                     |                              |
|      |                        |                        |                      |                           | 220-5411-606.45-00 | LONG TERM DISABILITY INS  | 87              | 116            | 100                   | 116                    |                              |
|      |                        |                        |                      |                           | 220-5411-606.46-00 | ACCIDENTAL DEATH & DISM.  | 3               | 4              | 3                     | 4                      |                              |
|      |                        |                        |                      | SALARIES AND BENEFITS Sum |                    |                           | 17,453          | 19,505         | 18,410                | 20,293                 | 4.0%                         |
|      |                        |                        |                      | SERVICES                  | 220-5411-611.40-00 | CONSULTING SERVICES       | 919             | 2,333          | 3,371                 | 736                    |                              |
|      |                        |                        |                      |                           | 220-5411-613.20-00 | GROUNDS REPAIR & MAINT    | 0               | 712            | 332                   | 1,500                  |                              |
|      |                        |                        |                      |                           | 220-5411-613.20-01 | CONTRACT LANDSCAPING      | 2,994           | 3,200          | 2,419                 | 2,708                  |                              |
|      |                        |                        |                      |                           | 220-5411-613.20-06 | FIREBREAK/VEGETATION MGMT | 0               | 0              | 0                     | 716                    |                              |
|      |                        |                        |                      |                           | 220-5411-613.50-00 | VEHICLE REPAIRS           | 5               | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                           | 220-5411-613.90-00 | REPAIR & MAIN. SERV       | 0               | 465            | 429                   | 525                    |                              |
|      |                        |                        |                      |                           | 220-5411-614.20-07 | CITY PARKS FACILITIES     | 8,112           | 12,100         | 8,572                 | 12,329                 |                              |
|      |                        |                        |                      |                           | 220-5411-614.20-08 | IRRIGATION CONTROLLER SVC | 0               | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                           | 220-5411-614.70-06 | LANDSCAPE WATER           | 2,674           | 2,650          | 1,285                 | 2,673                  |                              |
|      |                        |                        |                      |                           | 220-5411-614.70-07 | BACKFLOW VALVE REPLACMNT  | 0               | 0              | 0                     | 42                     |                              |
|      |                        |                        |                      |                           | 220-5411-614.70-08 | BACKFLOW TESTING          | 0               | 0              | 0                     | 32                     |                              |
|      |                        |                        |                      |                           | 220-5411-615.70-01 | ASSESSMENT COLLECTION FEE | 462             | 1,000          | 0                     | 950                    |                              |
|      |                        |                        |                      | SERVICES Sum              |                    |                           | 15,165          | 22,460         | 16,407                | 22,211                 | -1.1%                        |
|      |                        |                        |                      | OFFICE EXPENSES           | 220-5411-620.10-00 | ELECTRICAL SUPPLIES       | 0               | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                           | 220-5411-620.20-00 | FUEL & OIL SUPPLIES       | 0               | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                           | 220-5411-620.50-00 | PARKS & LANDSCAPING       | 24              | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                           | 220-5411-620.90-00 | OTHER MISC. MAIN SUPPLIES | 0               | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                           | 220-5411-621.80-00 | UNIFORM & SAFETY APPAREL  | 50              | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      | OFFICE EXPENSES Sum       |                    |                           | 74              | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      | INTERFUND/ALLOC           | 220-5411-660.10-00 | ADMINISTRATIVE CHARGES    | 4,857           | 4,857          | 4,857                 | 5,003                  |                              |
|      |                        |                        |                      | INTERFUND/ALLOC Sum       |                    |                           | 4,857           | 4,857          | 4,857                 | 5,003                  | 3.0%                         |
|      |                        |                        | ZONE 1               | Sum                       |                    |                           | 37,549          | 46,822         | 39,674                | 47,506                 | 1.5%                         |
|      |                        |                        | ZONE 2               | SALARIES AND BENEFITS     | 220-5412-601.10-00 | REGULAR                   | 10,378          | 10,351         | 11,004                | 10,765                 |                              |
|      |                        |                        |                      |                           | 220-5412-601.30-00 | OVERTIME PAY              | 483             | 494            | 565                   | 514                    |                              |
|      |                        |                        |                      |                           | 220-5412-601.44-00 | ACTING/INCENTIVE PAY      | 164             | 229            | 86                    | 238                    |                              |
|      |                        |                        |                      |                           | 220-5412-601.46-00 | BONUS                     | 774             | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                           | 220-5412-601.48-00 | LONGEVITY PAY             | 329             | 338            | 335                   | 338                    |                              |
|      |                        |                        |                      |                           | 220-5412-606.02-00 | PERS ER CONTRIB           | 1,865           | 1,907          | 2,396                 | 1,915                  |                              |
|      |                        |                        |                      |                           | 220-5412-606.05-00 | PERS SURVIVOR BENEFIT     | 4               | 0              | 4                     | 0                      |                              |
|      |                        |                        |                      |                           | 220-5412-606.11-00 | MEDICARE                  | 176             | 153            | 175                   | 153                    |                              |
|      |                        |                        |                      |                           | 220-5412-606.30-00 | EDUCATION INCENTIVE       | 24              | 0              | 25                    | 0                      |                              |

86

| Fund | Fund Description       | Department Description | Division Description | Activity Description  | Account            | Account Description       | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET<br>PLAN | % Change<br>from<br>FY16-17<br>Budget |
|------|------------------------|------------------------|----------------------|-----------------------|--------------------|---------------------------|--------------------|-------------------|--------------------------|------------------------------|---------------------------------------|
| 220  | CITYWIDE L&L DIST 83-2 | PUBLIC WORKS           | ZONE 2               | SALARIES AND BENEFITS | 220-5412-606.40-00 | HEALTH INSURANCE          | 2,832              | 3,256             | 3,327                    | 3,484                        |                                       |
|      |                        |                        |                      |                       | 220-5412-606.42-00 | DENTAL INSURANCE          | 284                | 306               | 332                      | 321                          |                                       |
|      |                        |                        |                      |                       | 220-5412-606.43-00 | VISION INSURANCE          | 39                 | 42                | 46                       | 43                           |                                       |
|      |                        |                        |                      |                       | 220-5412-606.44-00 | LIFE INSURANCE            | 11                 | 11                | 12                       | 11                           |                                       |
|      |                        |                        |                      |                       | 220-5412-606.45-00 | LONG TERM DISABILITY INS  | 87                 | 84                | 100                      | 84                           |                                       |
|      |                        |                        |                      |                       | 220-5412-606.46-00 | ACCIDENTAL DEATH & DISM.  | 3                  | 3                 | 3                        | 3                            |                                       |
|      |                        |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 17,453             | 17,174            | 18,410                   | 17,869                       | 4.0%                                  |
|      |                        |                        |                      | SERVICES              | 220-5412-611.40-00 | CONSULTING SERVICES       | 919                | 1,334             | 1,926                    | 736                          |                                       |
|      |                        |                        |                      |                       | 220-5412-613.20-00 | GROUNDS REPAIR & MAINT    | 575                | 1,266             | 266                      | 1,500                        |                                       |
|      |                        |                        |                      |                       | 220-5412-613.20-01 | CONTRACT LANDSCAPING      | 13,163             | 13,500            | 10,634                   | 887                          |                                       |
|      |                        |                        |                      |                       | 220-5412-613.20-06 | FIREBREAK/VEGETATION MGMT | 0                  | 1,200             | 1,222                    | 1,247                        |                                       |
|      |                        |                        |                      |                       | 220-5412-613.50-00 | VEHICLE REPAIRS           | 80                 | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5412-614.20-07 | CITY PARKS FACILITIES     | 2,976              | 6,100             | 3,311                    | 5,863                        |                                       |
|      |                        |                        |                      |                       | 220-5412-614.60-01 | CELL PHONE/PAGER          | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5412-614.70-06 | LANDSCAPE WATER           | 14,188             | 14,350            | 10,367                   | 868                          |                                       |
|      |                        |                        |                      |                       | 220-5412-614.70-07 | BACKFLOW VALVE REPLACMNT  | 0                  | 200               | 0                        | 127                          |                                       |
|      |                        |                        |                      |                       | 220-5412-614.70-08 | BACKFLOW TESTING          | 0                  | 100               | 0                        | 96                           |                                       |
|      |                        |                        |                      |                       | 220-5412-615.70-01 | ASSESSMENT COLLECTION FEE | 363                | 750               | 0                        | 750                          |                                       |
|      |                        |                        |                      | SERVICES              | Sum                |                           | 32,264             | 38,800            | 27,726                   | 12,075                       | -68.9%                                |
|      |                        |                        |                      | OFFICE EXPENSES       | 220-5412-620.10-00 | ELECTRICAL SUPPLIES       | 64                 | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5412-620.20-00 | FUEL & OIL SUPPLIES       | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5412-620.50-00 | PARKS & LANDSCAPING       | 40                 | 300               | 107                      | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5412-620.90-00 | OTHER MISC. MAIN SUPPLIES | 0                  | 600               | 499                      | 350                          |                                       |
|      |                        |                        |                      |                       | 220-5412-621.80-00 | UNIFORM & SAFETY APPAREL  | 150                | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      | OFFICE EXPENSES       | Sum                |                           | 254                | 900               | 606                      | 350                          | -61.1%                                |
|      |                        |                        |                      | INTERFUND/ALLOC       | 220-5412-660.10-00 | ADMINISTRATIVE CHARGES    | 3,825              | 3,825             | 3,825                    | 3,940                        |                                       |
|      |                        |                        |                      | INTERFUND/ALLOC       | Sum                |                           | 3,825              | 3,825             | 3,825                    | 3,940                        | 3.0%                                  |
|      |                        |                        | ZONE 2               | Sum                   |                    |                           | 53,796             | 60,699            | 50,568                   | 34,233                       | -43.6%                                |
|      |                        |                        | ZONE 3 & 4           | SALARIES AND BENEFITS | 220-5413-601.10-00 | REGULAR                   | 11,243             | 11,228            | 11,946                   | 11,677                       |                                       |
|      |                        |                        |                      |                       | 220-5413-601.30-00 | OVERTIME PAY              | 615                | 646               | 693                      | 672                          |                                       |
|      |                        |                        |                      |                       | 220-5413-601.44-00 | ACTING/INCENTIVE PAY      | 308                | 436               | 109                      | 453                          |                                       |
|      |                        |                        |                      |                       | 220-5413-601.46-00 | BONUS                     | 840                | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5413-601.48-00 | LONGEVITY PAY             | 359                | 368               | 365                      | 368                          |                                       |
|      |                        |                        |                      |                       | 220-5413-606.02-00 | PERS ER CONTRIB           | 2,046              | 2,069             | 2,606                    | 2,077                        |                                       |
|      |                        |                        |                      |                       | 220-5413-606.05-00 | PERS SURVIVOR BENEFIT     | 4                  | 0                 | 4                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5413-606.11-00 | MEDICARE                  | 194                | 186               | 192                      | 186                          |                                       |
|      |                        |                        |                      |                       | 220-5413-606.30-00 | EDUCATION INCENTIVE       | 24                 | 0                 | 25                       | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5413-606.40-00 | HEALTH INSURANCE          | 3,078              | 0                 | 3,615                    | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5413-606.42-00 | DENTAL INSURANCE          | 305                | 351               | 357                      | 369                          |                                       |
|      |                        |                        |                      |                       | 220-5413-606.43-00 | VISION INSURANCE          | 42                 | 46                | 49                       | 47                           |                                       |
|      |                        |                        |                      |                       | 220-5413-606.44-00 | LIFE INSURANCE            | 12                 | 12                | 13                       | 12                           |                                       |
|      |                        |                        |                      |                       | 220-5413-606.45-00 | LONG TERM DISABILITY INS  | 94                 | 92                | 108                      | 92                           |                                       |
|      |                        |                        |                      |                       | 220-5413-606.46-00 | ACCIDENTAL DEATH & DISM.  | 3                  | 3                 | 3                        | 3                            |                                       |
|      |                        |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 19,167             | 15,437            | 20,085                   | 15,956                       | 3.4%                                  |
|      |                        |                        |                      | SERVICES              | 220-5413-611.40-00 | CONSULTING SERVICES       | 919                | 2,333             | 3,371                    | 736                          |                                       |
|      |                        |                        |                      |                       | 220-5413-613.20-00 | GROUNDS REPAIR & MAINT    | 0                  | 1,067             | 413                      | 525                          |                                       |
|      |                        |                        |                      |                       | 220-5413-613.20-01 | CONTRACT LANDSCAPING      | 2,303              | 0                 | 1,774                    | 3,117                        |                                       |
|      |                        |                        |                      |                       | 220-5413-613.20-06 | FIREBREAK/VEGETATION MGMT | 0                  | 1,200             | 0                        | 1,224                        |                                       |
|      |                        |                        |                      |                       | 220-5413-613.50-00 | VEHICLE REPAIRS           | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5413-614.20-07 | CITY PARKS FACILITIES     | 18,500             | 13,140            | 15,703                   | 12,658                       |                                       |
|      |                        |                        |                      |                       | 220-5413-614.60-01 | CELL PHONE/PAGER          | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5413-614.70-06 | LANDSCAPE WATER           | 4,817              | 6,300             | 4,532                    | 6,382                        |                                       |

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| Fund | Fund Description       | Department Description | Division Description | Activity Description  | Account            | Account Description       | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET<br>PLAN | % Change<br>from<br>FY16-17<br>Budget |
|------|------------------------|------------------------|----------------------|-----------------------|--------------------|---------------------------|--------------------|-------------------|--------------------------|------------------------------|---------------------------------------|
| 220  | CITYWIDE L&L DIST 83-2 | PUBLIC WORKS           | ZONE 3 & 4           | SERVICES              | 220-5413-614.70-07 | BACKFLOW VALVE REPLACMNT  | 0                  | 325               | 0                        | 341                          |                                       |
|      |                        |                        |                      |                       | 220-5413-614.70-08 | BACKFLOW TESTING          | 0                  | 250               | 0                        | 263                          |                                       |
|      |                        |                        |                      |                       | 220-5413-615.70-01 | ASSESSMENT COLLECTION FEE | 430                | 900               | 0                        | 900                          |                                       |
|      |                        |                        |                      | SERVICES              | Sum                |                           | 26,968             | 25,515            | 25,793                   | 26,146                       | 2.5%                                  |
|      |                        |                        |                      | OFFICE EXPENSES       | 220-5413-620.10-00 | ELECTRICAL SUPPLIES       | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5413-620.20-00 | FUEL & OIL SUPPLIES       | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5413-620.50-00 | PARKS & LANDSCAPING       | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5413-620.90-00 | OTHER MISC. MAIN SUPPLIES | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5413-621.80-00 | UNIFORM & SAFETY APPAREL  | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      | OFFICE EXPENSES       | Sum                |                           | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      | OTHER EXPENSES        | 220-5413-639.30-65 | FY 08-09 PD RELOCATION    | 0                  | 1,350             | 0                        | 0                            |                                       |
|      |                        |                        |                      | OTHER EXPENSES        | Sum                |                           | 0                  | 1,350             | 0                        | 0                            |                                       |
|      |                        |                        |                      | INTERFUND/ALLOC       | 220-5413-660.10-00 | ADMINISTRATIVE CHARGES    | 5,221              | 5,221             | 5,221                    | 5,378                        | -100.0%                               |
|      |                        |                        |                      | INTERFUND/ALLOC       | Sum                |                           | 5,221              | 5,221             | 5,221                    | 5,378                        | 3.0%                                  |
|      |                        |                        | ZONE 3 & 4           | Sum                   |                    |                           | 51,357             | 47,523            | 51,099                   | 47,480                       | -0.1%                                 |
|      |                        |                        | ZONE 5A              | SALARIES AND BENEFITS | 220-5414-601.10-00 | REGULAR                   | 4,579              | 4,507             | 4,739                    | 4,687                        |                                       |
|      |                        |                        |                      |                       | 220-5414-601.30-00 | OVERTIME PAY              | 133                | 140               | 179                      | 146                          |                                       |
|      |                        |                        |                      |                       | 220-5414-601.44-00 | ACTING/INCENTIVE PAY      | 4                  | 0                 | 60                       | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5414-601.46-00 | BONUS                     | 336                | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5414-601.48-00 | LONGEVITY PAY             | 133                | 136               | 135                      | 136                          |                                       |
|      |                        |                        |                      |                       | 220-5414-606.02-00 | PERS ER CONTRIB           | 798                | 793               | 1,032                    | 796                          |                                       |
|      |                        |                        |                      |                       | 220-5414-606.05-00 | PERS SURVIVOR BENEFIT     | 2                  | 1                 | 2                        | 1                            |                                       |
|      |                        |                        |                      |                       | 220-5414-606.11-00 | MEDICARE                  | 76                 | 67                | 76                       | 67                           |                                       |
|      |                        |                        |                      |                       | 220-5414-606.30-00 | EDUCATION INCENTIVE       | 24                 | 0                 | 25                       | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5414-606.40-00 | HEALTH INSURANCE          | 932                | 24                | 1,096                    | 26                           |                                       |
|      |                        |                        |                      |                       | 220-5414-606.42-00 | DENTAL INSURANCE          | 102                | 1,090             | 120                      | 1,145                        |                                       |
|      |                        |                        |                      |                       | 220-5414-606.43-00 | VISION INSURANCE          | 14                 | 110               | 17                       | 112                          |                                       |
|      |                        |                        |                      |                       | 220-5414-606.44-00 | LIFE INSURANCE            | 4                  | 15                | 5                        | 15                           |                                       |
|      |                        |                        |                      |                       | 220-5414-606.45-00 | LONG TERM DISABILITY INS  | 40                 | 4                 | 46                       | 4                            |                                       |
|      |                        |                        |                      |                       | 220-5414-606.46-00 | ACCIDENTAL DEATH & DISM.  | 1                  | 40                | 1                        | 40                           |                                       |
|      |                        |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 7,179              | 6,927             | 7,530                    | 7,175                        | 3.6%                                  |
|      |                        |                        |                      | SERVICES              | 220-5414-611.40-00 | CONSULTING SERVICES       | 919                | 1,334             | 1,926                    | 736                          |                                       |
|      |                        |                        |                      |                       | 220-5414-613.20-00 | GROUPS REPAIR & MAINT     | 0                  | 7,766             | 28                       | 12,600                       |                                       |
|      |                        |                        |                      |                       | 220-5414-613.20-01 | CONTRACT LANDSCAPING      | 0                  | 11,000            | 243                      | 5,240                        |                                       |
|      |                        |                        |                      |                       | 220-5414-613.50-00 | VEHICLE REPAIRS           | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5414-614.20-07 | CITY PARKS FACILITIES     | 9,578              | 7,630             | 8,128                    | 7,142                        |                                       |
|      |                        |                        |                      |                       | 220-5414-614.60-01 | CELL PHONE/PAGER          | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5414-614.70-06 | LANDSCAPE WATER           | 13,793             | 10,800            | 7,242                    | 9,280                        |                                       |
|      |                        |                        |                      |                       | 220-5414-614.70-07 | BACKFLOW VALVE REPLACMNT  | 0                  | 450               | 0                        | 420                          |                                       |
|      |                        |                        |                      |                       | 220-5414-614.70-08 | BACKFLOW TESTING          | 0                  | 350               | 0                        | 315                          |                                       |
|      |                        |                        |                      |                       | 220-5414-615.70-01 | ASSESSMENT COLLECTION FEE | 143                | 400               | 0                        | 311                          |                                       |
|      |                        |                        |                      | SERVICES              | Sum                |                           | 24,434             | 39,730            | 17,565                   | 36,044                       | -9.3%                                 |
|      |                        |                        |                      | OFFICE EXPENSES       | 220-5414-620.10-00 | ELECTRICAL SUPPLIES       | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5414-620.20-00 | FUEL & OIL SUPPLIES       | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5414-620.50-00 | PARKS & LANDSCAPING       | 0                  | 100               | 30                       | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5414-620.90-00 | OTHER MISC. MAIN SUPPLIES | 0                  | 200               | 42                       | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5414-621.80-00 | UNIFORM & SAFETY APPAREL  | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      | OFFICE EXPENSES       | Sum                |                           | 0                  | 300               | 71                       | 0                            | -100.0%                               |
|      |                        |                        |                      | INTERFUND/ALLOC       | 220-5414-660.10-00 | ADMINISTRATIVE CHARGES    | 3,839              | 3,839             | 3,839                    | 3,954                        |                                       |
|      |                        |                        |                      | INTERFUND/ALLOC       | Sum                |                           | 3,839              | 3,839             | 3,839                    | 3,954                        |                                       |
|      |                        |                        | ZONE 5A              | Sum                   |                    |                           | 35,451             | 50,796            | 29,006                   | 47,173                       | -7.1%                                 |
|      |                        |                        | ZONE 5B              | SALARIES AND BENEFITS | 220-5415-601.10-00 | REGULAR                   | 4,579              | 4,507             | 4,739                    | 4,687                        |                                       |

100

| Fund | Fund Description       | Department Description | Division Description | Activity Description  | Account            | Account Description       | FY15-16 ACTUALS | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |
|------|------------------------|------------------------|----------------------|-----------------------|--------------------|---------------------------|-----------------|----------------|-----------------------|------------------------|------------------------------|
| 220  | CITYWIDE L&L DIST 83-2 | PUBLIC WORKS           | ZONE 5B              | SALARIES AND BENEFITS | 220-5415-601.30-00 | OVERTIME PAY              | 133             | 140            | 179                   | 146                    |                              |
|      |                        |                        |                      |                       | 220-5415-601.44-00 | ACTING/INCENTIVE PAY      | 4               | 0              | 60                    | 0                      |                              |
|      |                        |                        |                      |                       | 220-5415-601.46-00 | BONUS                     | 336             | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                       | 220-5415-601.48-00 | LONGEVITY PAY             | 133             | 136            | 135                   | 136                    |                              |
|      |                        |                        |                      |                       | 220-5415-606.02-00 | PERS ER CONTRIB           | 798             | 829            | 1,032                 | 832                    |                              |
|      |                        |                        |                      |                       | 220-5415-606.05-00 | PERS SURVIVOR BENEFIT     | 2               | 1              | 2                     | 1                      |                              |
|      |                        |                        |                      |                       | 220-5415-606.11-00 | MEDICARE                  | 76              | 67             | 76                    | 67                     |                              |
|      |                        |                        |                      |                       | 220-5415-606.30-00 | EDUCATION INCENTIVE       | 24              | 0              | 25                    | 0                      |                              |
|      |                        |                        |                      |                       | 220-5415-606.40-00 | HEALTH INSURANCE          | 932             | 1,090          | 1,096                 | 1,166                  |                              |
|      |                        |                        |                      |                       | 220-5415-606.42-00 | DENTAL INSURANCE          | 102             | 110            | 120                   | 116                    |                              |
|      |                        |                        |                      |                       | 220-5415-606.43-00 | VISION INSURANCE          | 14              | 15             | 17                    | 15                     |                              |
|      |                        |                        |                      |                       | 220-5415-606.44-00 | LIFE INSURANCE            | 4               | 4              | 5                     | 4                      |                              |
|      |                        |                        |                      |                       | 220-5415-606.45-00 | LONG TERM DISABLILITY INS | 40              | 39             | 46                    | 39                     |                              |
|      |                        |                        |                      |                       | 220-5415-606.46-00 | ACCIDENTAL DEATH & DISM.  | 1               | 1              | 1                     | 1                      |                              |
|      |                        |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 7,179           | 6,939          | 7,530                 | 7,210                  | 3.9%                         |
|      |                        |                        |                      | SERVICES              | 220-5415-611.40-00 | CONSULTING SERVICES       | 919             | 1,334          | 1,926                 | 736                    |                              |
|      |                        |                        |                      |                       | 220-5415-613.20-00 | GROUNDS REPAIR & MAINT    | 0               | 766            | 155                   | 1,000                  |                              |
|      |                        |                        |                      |                       | 220-5415-613.20-01 | CONTRACT LANDSCAPING      | 6,587           | 11,000         | 5,967                 | 270                    |                              |
|      |                        |                        |                      |                       | 220-5415-613.50-00 | VEHICLE REPAIRS           | 0               | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                       | 220-5415-614.20-07 | CITY PARKS FACILITIES     | 3,980           | 6,900          | 3,778                 | 0                      |                              |
|      |                        |                        |                      |                       | 220-5415-614.60-01 | CELL PHONE/PAGER          | 0               | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                       | 220-5415-614.70-06 | LANDSCAPE WATER           | 18,830          | 6,500          | 6,269                 | 0                      |                              |
|      |                        |                        |                      |                       | 220-5415-614.70-07 | BACKFLOW VALVE REPLACMNT  | 0               | 300            | 0                     | 297                    |                              |
|      |                        |                        |                      |                       | 220-5415-614.70-08 | BACKFLOW TESTING          | 0               | 220            | 0                     | 223                    |                              |
|      |                        |                        |                      |                       | 220-5415-615.70-01 | ASSESSMENT COLLECTION FEE | 121             | 300            | 0                     | 267                    |                              |
|      |                        |                        |                      | SERVICES              | Sum                |                           | 30,437          | 27,320         | 18,094                | 2,793                  | -89.8%                       |
|      |                        |                        |                      | OFFICE EXPENSES       | 220-5415-620.10-00 | ELECTRICAL SUPPLIES       | 25              | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                       | 220-5415-620.20-00 | FUEL & OIL SUPPLIES       | 0               | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                       | 220-5415-620.50-00 | PARKS & LANDSCAPING       | 0               | 200            | 55                    | 0                      |                              |
|      |                        |                        |                      |                       | 220-5415-620.90-00 | OTHER MISC. MAIN SUPPLIES | 0               | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                       | 220-5415-621.80-00 | UNIFORM & SAFETY APPAREL  | 0               | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      | OFFICE EXPENSES       | Sum                |                           | 25              | 200            | 55                    | 0                      | -100.0%                      |
|      |                        |                        |                      | INTERFUND/ALLOC       | 220-5415-660.10-00 | ADMINISTRATIVE CHARGES    | 2,141           | 2,141          | 2,141                 | 2,205                  |                              |
|      |                        |                        |                      | INTERFUND/ALLOC       | Sum                |                           | 2,141           | 2,141          | 2,141                 | 2,205                  | 3.0%                         |
|      |                        |                        | ZONE 5B              | Sum                   |                    |                           | 39,782          | 36,600         | 27,819                | 12,208                 | -66.6%                       |
|      |                        |                        | ZONE 5C              | SALARIES AND BENEFITS | 220-5416-601.10-00 | REGULAR                   | 4,579           | 4,507          | 4,739                 | 4,687                  |                              |
|      |                        |                        |                      |                       | 220-5416-601.13-00 | TEMPORARY PART-TIME       | 0               | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                       | 220-5416-601.30-00 | OVERTIME PAY              | 133             | 140            | 179                   | 146                    |                              |
|      |                        |                        |                      |                       | 220-5416-601.44-00 | ACTING/INCENTIVE PAY      | 4               | 0              | 60                    | 0                      |                              |
|      |                        |                        |                      |                       | 220-5416-601.46-00 | BONUS                     | 336             | 0              | 0                     | 0                      |                              |
|      |                        |                        |                      |                       | 220-5416-601.48-00 | LONGEVITY PAY             | 133             | 136            | 135                   | 136                    |                              |
|      |                        |                        |                      |                       | 220-5416-606.02-00 | PERS ER CONTRIB           | 798             | 833            | 1,032                 | 836                    |                              |
|      |                        |                        |                      |                       | 220-5416-606.05-00 | PERS SURVIVOR BENEFIT     | 2               | 1              | 2                     | 1                      |                              |
|      |                        |                        |                      |                       | 220-5416-606.11-00 | MEDICARE                  | 76              | 71             | 76                    | 71                     |                              |
|      |                        |                        |                      |                       | 220-5416-606.30-00 | EDUCATION INCENTIVE       | 24              | 0              | 25                    | 0                      |                              |
|      |                        |                        |                      |                       | 220-5416-606.40-00 | HEALTH INSURANCE          | 932             | 1,164          | 1,096                 | 1,245                  |                              |
|      |                        |                        |                      |                       | 220-5416-606.42-00 | DENTAL INSURANCE          | 102             | 120            | 120                   | 126                    |                              |
|      |                        |                        |                      |                       | 220-5416-606.43-00 | VISION INSURANCE          | 14              | 17             | 17                    | 17                     |                              |
|      |                        |                        |                      |                       | 220-5416-606.44-00 | LIFE INSURANCE            | 4               | 4              | 5                     | 4                      |                              |
|      |                        |                        |                      |                       | 220-5416-606.45-00 | LONG TERM DISABLILITY INS | 40              | 41             | 46                    | 41                     |                              |
|      |                        |                        |                      |                       | 220-5416-606.46-00 | ACCIDENTAL DEATH & DISM.  | 1               | 2              | 1                     | 2                      |                              |
|      |                        |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 7,179           | 7,036          | 7,530                 | 7,313                  | 3.9%                         |

101

| Fund | Fund Description       | Department Description | Division Description | Activity Description  | Account            | Account Description       | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET<br>PLAN | % Change<br>from<br>FY16-17<br>Budget |
|------|------------------------|------------------------|----------------------|-----------------------|--------------------|---------------------------|--------------------|-------------------|--------------------------|------------------------------|---------------------------------------|
| 220  | CITYWIDE L&L DIST 83-2 | PUBLIC WORKS           | ZONE 5C              | SERVICES              | 220-5416-611.40-00 | CONSULTING SERVICES       | 919                | 2,318             | 3,371                    | 736                          |                                       |
|      |                        |                        |                      |                       | 220-5416-613.20-00 | GROUPS REPAIR & MAINT     | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5416-613.20-01 | CONTRACT LANDSCAPING      | 5,966              | 6,200             | 4,820                    | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5416-613.50-00 | VEHICLE REPAIRS           | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5416-614.20-07 | CITY PARKS FACILITIES     | 2,262              | 7,176             | 2,779                    | 1,040                        |                                       |
|      |                        |                        |                      |                       | 220-5416-614.60-01 | CELL PHONE/PAGER          | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5416-614.70-06 | LANDSCAPE WATER           | 3,691              | 4,288             | 19,909                   | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5416-614.70-07 | BACKFLOW VALVE REPLACEMNT | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5416-614.70-08 | BACKFLOW TESTING          | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5416-615.70-01 | ASSESSMENT COLLECTION FEE | 133                | 0                 | 0                        | 291                          |                                       |
|      |                        |                        |                      | SERVICES              | Sum                |                           | 12,970             | 19,982            | 30,879                   | 2,067                        | -89.7%                                |
|      |                        |                        |                      | OFFICE EXPENSES       | 220-5416-620.10-00 | ELECTRICAL SUPPLIES       | 54                 | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5416-620.20-00 | FUEL & OIL SUPPLIES       | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5416-620.50-00 | PARKS & LANDSCAPING       | 60                 | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5416-620.90-00 | OTHER MISC. MAIN SUPPLIES | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5416-621.80-00 | UNIFORM & SAFETY APPAREL  | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      | OFFICE EXPENSES       | Sum                |                           | 114                | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      | INTERFUND/ALLOC       | 220-5416-660.10-00 | ADMINISTRATIVE CHARGES    | 1,586              | 1,934             | 1,934                    | 1,992                        |                                       |
|      |                        |                        |                      | INTERFUND/ALLOC       | Sum                |                           | 1,586              | 1,934             | 1,934                    | 1,992                        | 3.0%                                  |
|      |                        |                        | ZONE 5C              | Sum                   |                    |                           | 21,849             | 28,952            | 40,343                   | 11,372                       | -60.7%                                |
|      |                        |                        | ZONE 6               | SALARIES AND BENEFITS | 220-5417-601.10-00 | REGULAR                   | 11,243             | 11,228            | 11,946                   | 11,677                       |                                       |
|      |                        |                        |                      |                       | 220-5417-601.30-00 | OVERTIME PAY              | 615                | 646               | 693                      | 672                          |                                       |
|      |                        |                        |                      |                       | 220-5417-601.44-00 | ACTING/INCENTIVE PAY      | 308                | 436               | 109                      | 453                          |                                       |
|      |                        |                        |                      |                       | 220-5417-601.46-00 | BONUS                     | 840                | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5417-601.48-00 | LONGEVITY PAY             | 359                | 368               | 365                      | 368                          |                                       |
|      |                        |                        |                      |                       | 220-5417-606.02-00 | PERS ER CONTRIB           | 2,046              | 2,163             | 2,606                    | 2,172                        |                                       |
|      |                        |                        |                      |                       | 220-5417-606.05-00 | PERS SURVIVOR BENEFIT     | 4                  | 4                 | 4                        | 4                            |                                       |
|      |                        |                        |                      |                       | 220-5417-606.11-00 | MEDICARE                  | 194                | 186               | 192                      | 186                          |                                       |
|      |                        |                        |                      |                       | 220-5417-606.30-00 | EDUCATION INCENTIVE       | 24                 | 25                | 25                       | 25                           |                                       |
|      |                        |                        |                      |                       | 220-5417-606.40-00 | HEALTH INSURANCE          | 3,078              | 3,844             | 3,615                    | 4,113                        |                                       |
|      |                        |                        |                      |                       | 220-5417-606.42-00 | DENTAL INSURANCE          | 305                | 357               | 357                      | 375                          |                                       |
|      |                        |                        |                      |                       | 220-5417-606.43-00 | VISION INSURANCE          | 42                 | 50                | 49                       | 51                           |                                       |
|      |                        |                        |                      |                       | 220-5417-606.44-00 | LIFE INSURANCE            | 12                 | 13                | 13                       | 13                           |                                       |
|      |                        |                        |                      |                       | 220-5417-606.45-00 | LONG TERM DISABLILITY INS | 94                 | 97                | 108                      | 97                           |                                       |
|      |                        |                        |                      |                       | 220-5417-606.46-00 | ACCIDENTAL DEATH & DISM.  | 3                  | 3                 | 3                        | 3                            |                                       |
|      |                        |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 19,167             | 19,420            | 20,085                   | 20,209                       | 4.1%                                  |
|      |                        |                        |                      | SERVICES              | 220-5417-611.40-00 | CONSULTING SERVICES       | 842                | 2,334             | 3,371                    | 736                          |                                       |
|      |                        |                        |                      |                       | 220-5417-613.20-00 | GROUPS REPAIR & MAINT     | 355                | 266               | 80                       | 500                          |                                       |
|      |                        |                        |                      |                       | 220-5417-613.20-01 | CONTRACT LANDSCAPING      | 1,090              | 1,200             | 881                      | 1,475                        |                                       |
|      |                        |                        |                      |                       | 220-5417-613.20-06 | FIREBREAK/VEGETATION MGMT | 0                  | 600               | 0                        | 596                          |                                       |
|      |                        |                        |                      |                       | 220-5417-613.50-00 | VEHICLE REPAIRS           | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5417-614.20-07 | CITY PARKS FACILITIES     | 5,948              | 5,100             | 5,251                    | 5,182                        |                                       |
|      |                        |                        |                      |                       | 220-5417-614.60-01 | CELL PHONE/PAGER          | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5417-614.70-06 | LANDSCAPE WATER           | 180                | 775               | 1,205                    | 791                          |                                       |
|      |                        |                        |                      |                       | 220-5417-614.70-07 | BACKFLOW VALVE REPLACEMNT | 0                  | 0                 | 0                        | 42                           |                                       |
|      |                        |                        |                      |                       | 220-5417-614.70-08 | BACKFLOW TESTING          | 0                  | 0                 | 0                        | 32                           |                                       |
|      |                        |                        |                      |                       | 220-5417-615.70-01 | ASSESSMENT COLLECTION FEE | 479                | 1,100             | 0                        | 980                          |                                       |
|      |                        |                        |                      | SERVICES              | Sum                |                           | 8,894              | 11,375            | 10,788                   | 10,333                       | -9.2%                                 |
|      |                        |                        |                      | OFFICE EXPENSES       | 220-5417-620.10-00 | ELECTRICAL SUPPLIES       | 10                 | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5417-620.20-00 | FUEL & OIL SUPPLIES       | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5417-620.50-00 | PARKS & LANDSCAPING       | 23                 | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5417-620.90-00 | OTHER MISC. MAIN SUPPLIES | 0                  | 75                | 16                       | 50                           |                                       |

102

| Fund | Fund Description       | Department Description | Division Description  | Activity Description     | Account                   | Account Description      | FY15-16 ACTUALS       | FY16-17 BUDGET        | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |       |  |
|------|------------------------|------------------------|-----------------------|--------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------------|-------|--|
| 220  | CITYWIDE L&L DIST 83-2 | PUBLIC WORKS           | ZONE 6                | OFFICE EXPENSES          | 220-5417-621.80-00        | UNIFORM & SAFETY APPAREL | 0                     | 0                     | 0                     | 0                      |                              |       |  |
|      |                        |                        |                       | OFFICE EXPENSES          | Sum                       |                          | 33                    | 75                    | 16                    | 50                     | -33.3%                       |       |  |
|      |                        |                        |                       | INTERFUND/ALLOC          | 220-5417-660.10-00        | ADMINISTRATIVE CHARGES   | 4,566                 | 4,566                 | 4,566                 | 4,703                  |                              |       |  |
|      |                        |                        |                       | INTERFUND/ALLOC          | Sum                       |                          | 4,566                 | 4,566                 | 4,566                 | 4,703                  | 3.0%                         |       |  |
|      |                        |                        |                       | ZONE 6                   | Sum                       |                          | 32,660                | 35,436                | 35,455                | 35,295                 | -0.4%                        |       |  |
|      |                        |                        |                       | ZONE 7                   |                           | SALARIES AND BENEFITS    | 220-5418-601.10-00    | REGULAR               | 9,376                 | 9,337                  | 9,925                        | 9,710 |  |
|      |                        |                        |                       |                          |                           |                          | 220-5418-601.30-00    | OVERTIME PAY          | 504                   | 545                    | 561                          | 567   |  |
|      |                        |                        |                       |                          |                           |                          | 220-5418-601.44-00    | ACTING/INCENTIVE PAY  | 308                   | 436                    | 109                          | 453   |  |
|      |                        |                        |                       |                          |                           |                          | 220-5418-601.46-00    | BONUS                 | 699                   | 0                      | 0                            | 0     |  |
|      |                        |                        |                       |                          |                           |                          | 220-5418-601.48-00    | LONGEVITY PAY         | 295                   | 303                    | 300                          | 303   |  |
|      |                        |                        |                       |                          |                           |                          | 220-5418-606.02-00    | PERS ER CONTRIB       | 1,710                 | 1,811                  | 2,168                        | 1,818 |  |
|      |                        |                        |                       |                          |                           |                          | 220-5418-606.05-00    | PERS SURVIVOR BENEFIT | 3                     | 4                      | 4                            | 4     |  |
|      |                        |                        |                       |                          |                           |                          | 220-5418-606.11-00    | MEDICARE              | 162                   | 156                    | 160                          | 156   |  |
|      |                        |                        |                       |                          |                           |                          | 220-5418-606.30-00    | EDUCATION INCENTIVE   | 24                    | 25                     | 25                           | 25    |  |
|      |                        |                        |                       |                          |                           |                          | 220-5418-606.40-00    | HEALTH INSURANCE      | 2,392                 | 2,987                  | 2,809                        | 3,196 |  |
|      |                        |                        |                       |                          |                           |                          | 220-5418-606.42-00    | DENTAL INSURANCE      | 234                   | 274                    | 274                          | 288   |  |
|      |                        |                        |                       |                          |                           |                          | 220-5418-606.43-00    | VISION INSURANCE      | 33                    | 38                     | 38                           | 39    |  |
|      |                        |                        | 220-5418-606.44-00    | LIFE INSURANCE           | 10                        | 10                       | 11                    | 10                    |                       |                        |                              |       |  |
|      |                        |                        | 220-5418-606.45-00    | LONG TERM DISABILITY INS | 79                        | 81                       | 91                    | 81                    |                       |                        |                              |       |  |
|      |                        |                        | 220-5418-606.46-00    | ACCIDENTAL DEATH & DISM. | 2                         | 2                        | 2                     | 2                     |                       |                        |                              |       |  |
|      |                        |                        | SALARIES AND BENEFITS | Sum                      |                           | 15,832                   | 16,009                | 16,476                | 16,653                | 4.0%                   |                              |       |  |
|      |                        |                        | SERVICES              | 220-5418-611.40-00       | CONSULTING SERVICES       | 0                        | 3,253                 | 4,698                 | 736                   |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-613.20-00       | GROUNDS REPAIR & MAINT    | 2,000                    | 0                     | 0                     | 0                     |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-613.20-01       | CONTRACT LANDSCAPING      | 1,537                    | 0                     | 1,241                 | 0                     |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-613.20-06       | FIREBREAK/VEGETATION MGMT | 0                        | 700                   | 0                     | 1,000                 |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-613.50-00       | VEHICLE REPAIRS           | 0                        | 0                     | 0                     | 0                     |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-614.20-07       | CITY PARKS FACILITIES     | 12,078                   | 17,200                | 14,250                | 11,855                |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-614.60-01       | CELL PHONE/PAGER          | 0                        | 0                     | 0                     | 0                     |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-614.70-06       | LANDSCAPE WATER           | 7,227                    | 3,200                 | 7,020                 | 0                     |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-614.70-07       | BACKFLOW VALVE REPLACEMNT | 0                        | 9                     | 0                     | 170                   |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-614.70-08       | BACKFLOW TESTING          | 0                        | 125                   | 0                     | 127                   |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-615.70-01       | ASSESSMENT COLLECTION FEE | 542                      | 1,200                 | 0                     | 1,105                 |                        |                              |       |  |
|      |                        |                        | SERVICES              | Sum                      |                           | 23,383                   | 25,687                | 27,210                | 14,993                | -41.6%                 |                              |       |  |
|      |                        |                        | OFFICE EXPENSES       | 220-5418-620.10-00       | ELECTRICAL SUPPLIES       | 14                       | 0                     | 0                     | 0                     |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-620.20-00       | FUEL & OIL SUPPLIES       | 0                        | 0                     | 0                     | 0                     |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-620.50-00       | PARKS & LANDSCAPING       | 33                       | 0                     | 0                     | 0                     |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-620.90-00       | OTHER MISC. MAIN SUPPLIES | 0                        | 0                     | 0                     | 0                     |                        |                              |       |  |
|      |                        |                        |                       | 220-5418-621.80-00       | UNIFORM & SAFETY APPAREL  | 0                        | 0                     | 0                     | 0                     |                        |                              |       |  |
|      |                        |                        | OFFICE EXPENSES       | Sum                      |                           | 47                       | 0                     | 0                     | 0                     |                        |                              |       |  |
|      |                        |                        | INTERFUND/ALLOC       | 220-5418-660.10-00       | ADMINISTRATIVE CHARGES    | 5,910                    | 5,910                 | 5,910                 | 6,087                 |                        |                              |       |  |
|      |                        |                        | INTERFUND/ALLOC       | Sum                      |                           | 5,910                    | 5,910                 | 5,910                 | 6,087                 | 3.0%                   |                              |       |  |
|      |                        |                        | ZONE 7                | Sum                      |                           | 45,173                   | 47,606                | 49,597                | 37,733                | -20.7%                 |                              |       |  |
|      |                        |                        | ZONE 8                |                          | SALARIES AND BENEFITS     | 220-5419-601.10-00       | REGULAR               | 9,376                 | 9,337                 | 9,925                  | 9,710                        |       |  |
|      |                        |                        |                       |                          |                           | 220-5419-601.30-00       | OVERTIME PAY          | 504                   | 545                   | 561                    | 567                          |       |  |
|      |                        |                        |                       |                          |                           | 220-5419-601.44-00       | ACTING/INCENTIVE PAY  | 308                   | 436                   | 109                    | 453                          |       |  |
|      |                        |                        |                       |                          |                           | 220-5419-601.46-00       | BONUS                 | 699                   | 0                     | 0                      | 0                            |       |  |
|      |                        |                        |                       |                          |                           | 220-5419-601.48-00       | LONGEVITY PAY         | 295                   | 303                   | 300                    | 303                          |       |  |
|      |                        |                        |                       |                          |                           | 220-5419-606.02-00       | PERS ER CONTRIB       | 1,710                 | 1,811                 | 2,168                  | 1,818                        |       |  |
|      |                        |                        |                       |                          |                           | 220-5419-606.05-00       | PERS SURVIVOR BENEFIT | 3                     | 4                     | 4                      | 4                            |       |  |
|      |                        |                        |                       |                          |                           | 220-5419-606.11-00       | MEDICARE              | 162                   | 156                   | 160                    | 156                          |       |  |
|      |                        |                        |                       |                          |                           | 220-5419-606.30-00       | EDUCATION INCENTIVE   | 24                    | 25                    | 25                     | 25                           |       |  |
|      |                        |                        |                       |                          |                           | 220-5419-606.40-00       | HEALTH INSURANCE      | 2,392                 | 2,987                 | 2,809                  | 3,196                        |       |  |

103

| Fund | Fund Description       | Department Description | Division Description | Activity Description  | Account            | Account Description       | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET<br>PLAN | % Change<br>from<br>FY16-17<br>Budget |
|------|------------------------|------------------------|----------------------|-----------------------|--------------------|---------------------------|--------------------|-------------------|--------------------------|------------------------------|---------------------------------------|
| 220  | CITYWIDE L&L DIST 83-2 | PUBLIC WORKS           | ZONE 8               | SALARIES AND BENEFITS | 220-5419-606.42-00 | DENTAL INSURANCE          | 234                | 274               | 274                      | 288                          |                                       |
|      |                        |                        |                      |                       | 220-5419-606.43-00 | VISION INSURANCE          | 33                 | 38                | 38                       | 39                           |                                       |
|      |                        |                        |                      |                       | 220-5419-606.44-00 | LIFE INSURANCE            | 10                 | 10                | 11                       | 10                           |                                       |
|      |                        |                        |                      |                       | 220-5419-606.45-00 | LONG TERM DISABILITY INS  | 79                 | 81                | 91                       | 81                           |                                       |
|      |                        |                        |                      |                       | 220-5419-606.46-00 | ACCIDENTAL DEATH & DISM.  | 2                  | 2                 | 2                        | 2                            |                                       |
|      |                        |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 15,832             | 16,009            | 16,476                   | 16,653                       | 4.0%                                  |
|      |                        |                        |                      | SERVICES              | 220-5419-611.40-00 | CONSULTING SERVICES       | 0                  | 2,253             | 3,253                    | 736                          |                                       |
|      |                        |                        |                      |                       | 220-5419-613.20-00 | GROUNDS REPAIR & MAINT    | 1,624              | 3,310             | 4,781                    | 3,675                        |                                       |
|      |                        |                        |                      |                       | 220-5419-613.20-01 | CONTRACT LANDSCAPING      | 10,030             | 10,030            | 8,103                    | 7,763                        |                                       |
|      |                        |                        |                      |                       | 220-5419-613.20-06 | FIREBREAK/VEGETATION MGMT | 12,000             | 14,500            | 12,222                   | 14,910                       |                                       |
|      |                        |                        |                      |                       | 220-5419-613.50-00 | VEHICLE REPAIRS           | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5419-614.20-07 | CITY PARKS FACILITIES     | 39,791             | 48,400            | 47,842                   | 37,739                       |                                       |
|      |                        |                        |                      |                       | 220-5419-614.20-08 | IRRIGATION CONTROLLER SVC | 400                | 300               | 321                      | 300                          |                                       |
|      |                        |                        |                      |                       | 220-5419-614.60-01 | CELL PHONE/PAGER          | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5419-614.70-06 | LANDSCAPE WATER           | 20,447             | 30,300            | 17,562                   | 5,272                        |                                       |
|      |                        |                        |                      |                       | 220-5419-614.70-07 | BACKFLOW VALVE REPLACEMNT | 0                  | 117               | 0                        | 420                          |                                       |
|      |                        |                        |                      |                       | 220-5419-614.70-08 | BACKFLOW TESTING          | 0                  | 310               | 0                        | 315                          |                                       |
|      |                        |                        |                      |                       | 220-5419-615.70-01 | ASSESSMENT COLLECTION FEE | 639                | 1,400             | 0                        | 1,300                        |                                       |
|      |                        |                        |                      | SERVICES              | Sum                |                           | 84,930             | 110,920           | 94,084                   | 72,430                       | -34.7%                                |
|      |                        |                        |                      | OFFICE EXPENSES       | 220-5419-620.10-00 | ELECTRICAL SUPPLIES       | 92                 | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5419-620.20-00 | FUEL & OIL SUPPLIES       | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5419-620.50-00 | PARKS & LANDSCAPING       | 214                | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5419-620.90-00 | OTHER MISC. MAIN SUPPLIES | 0                  | 550               | 209                      | 572                          |                                       |
|      |                        |                        |                      |                       | 220-5419-621.80-00 | UNIFORM & SAFETY APPAREL  | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      | OFFICE EXPENSES       | Sum                |                           | 306                | 550               | 209                      | 572                          | 4.0%                                  |
|      |                        |                        |                      | INTERFUND/ALLOC       | 220-5419-660.10-00 | ADMINISTRATIVE CHARGES    | 9,642              | 9,642             | 9,642                    | 9,931                        |                                       |
|      |                        |                        |                      | INTERFUND/ALLOC       | Sum                |                           | 9,642              | 9,642             | 9,642                    | 9,931                        | 3.0%                                  |
|      |                        |                        | ZONE 8               | Sum                   |                    |                           | 110,710            | 137,121           | 120,412                  | 99,586                       | -27.4%                                |
|      |                        |                        | ZONE 9               | SALARIES AND BENEFITS | 220-5420-601.10-00 | REGULAR                   | 10,107             | 10,114            | 10,791                   | 10,519                       |                                       |
|      |                        |                        |                      |                       | 220-5420-601.30-00 | OVERTIME PAY              | 615                | 646               | 693                      | 672                          |                                       |
|      |                        |                        |                      |                       | 220-5420-601.44-00 | ACTING/INCENTIVE PAY      | 308                | 436               | 109                      | 453                          |                                       |
|      |                        |                        |                      |                       | 220-5420-601.46-00 | BONUS                     | 758                | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5420-601.48-00 | LONGEVITY PAY             | 326                | 334               | 331                      | 334                          |                                       |
|      |                        |                        |                      |                       | 220-5420-606.02-00 | PERS ER CONTRIB           | 1,852              | 1,960             | 2,360                    | 1,968                        |                                       |
|      |                        |                        |                      |                       | 220-5420-606.05-00 | PERS SURVIVOR BENEFIT     | 4                  | 4                 | 4                        | 4                            |                                       |
|      |                        |                        |                      |                       | 220-5420-606.11-00 | MEDICARE                  | 176                | 168               | 174                      | 168                          |                                       |
|      |                        |                        |                      |                       | 220-5420-606.30-00 | EDUCATION INCENTIVE       | 24                 | 25                | 25                       | 25                           |                                       |
|      |                        |                        |                      |                       | 220-5420-606.40-00 | HEALTH INSURANCE          | 2,849              | 3,558             | 3,346                    | 3,807                        |                                       |
|      |                        |                        |                      |                       | 220-5420-606.42-00 | DENTAL INSURANCE          | 281                | 329               | 329                      | 345                          |                                       |
|      |                        |                        |                      |                       | 220-5420-606.43-00 | VISION INSURANCE          | 39                 | 46                | 45                       | 47                           |                                       |
|      |                        |                        |                      |                       | 220-5420-606.44-00 | LIFE INSURANCE            | 11                 | 12                | 13                       | 12                           |                                       |
|      |                        |                        |                      |                       | 220-5420-606.45-00 | LONG TERM DISABILITY INS  | 83                 | 86                | 96                       | 86                           |                                       |
|      |                        |                        |                      |                       | 220-5420-606.46-00 | ACCIDENTAL DEATH & DISM.  | 3                  | 3                 | 3                        | 3                            |                                       |
|      |                        |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 17,436             | 17,721            | 18,319                   | 18,443                       | 4.1%                                  |
|      |                        |                        |                      | SERVICES              | 220-5420-611.40-00 | CONSULTING SERVICES       | 0                  | 3,253             | 4,698                    | 736                          |                                       |
|      |                        |                        |                      |                       | 220-5420-613.20-00 | GROUNDS REPAIR & MAINT    | 2,954              | 1,000             | 1,222                    | 3,000                        |                                       |
|      |                        |                        |                      |                       | 220-5420-613.20-01 | CONTRACT LANDSCAPING      | 2,534              | 2,547             | 2,047                    | 500                          |                                       |
|      |                        |                        |                      |                       | 220-5420-613.20-06 | FIREBREAK/VEGETATION MGMT | 0                  | 1,000             | 0                        | 914                          |                                       |
|      |                        |                        |                      |                       | 220-5420-613.50-00 | VEHICLE REPAIRS           | 0                  | 0                 | 0                        | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5420-614.20-07 | CITY PARKS FACILITIES     | 29,234             | 25,900            | 26,415                   | 22,453                       |                                       |
|      |                        |                        |                      |                       | 220-5420-614.20-08 | IRRIGATION CONTROLLER SVC | 120                | 0                 | 104                      | 0                            |                                       |
|      |                        |                        |                      |                       | 220-5420-614.60-01 | CELL PHONE/PAGER          | 0                  | 0                 | 0                        | 0                            |                                       |

104

| Fund                  | Fund Description         | Department Description | Division Description      | Activity Description | Account            | Account Description       | FY15-16 ACTUALS           | FY16-17 BUDGET           | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN   | % Change from FY16-17 Budget |                  |                  |                  |              |
|-----------------------|--------------------------|------------------------|---------------------------|----------------------|--------------------|---------------------------|---------------------------|--------------------------|-----------------------|--------------------------|------------------------------|------------------|------------------|------------------|--------------|
| 220                   | CITYWIDE L&L DIST 83-2   | PUBLIC WORKS           | ZONE 9                    | SERVICES             | 220-5420-614.70-06 | LANDSCAPE WATER           | 9,566                     | 25,700                   | 13,841                | 902                      |                              |                  |                  |                  |              |
|                       |                          |                        |                           |                      | 220-5420-614.70-07 | BACKFLOW VALVE REPLACEMNT | 0                         | 0                        | 0                     | 212                      |                              |                  |                  |                  |              |
|                       |                          |                        |                           |                      | 220-5420-614.70-08 | BACKFLOW TESTING          | 0                         | 0                        | 0                     | 160                      |                              |                  |                  |                  |              |
|                       |                          |                        |                           |                      | 220-5420-615.70-01 | ASSESSMENT COLLECTION FEE | 451                       | 1,000                    | 0                     | 924                      |                              |                  |                  |                  |              |
|                       |                          |                        |                           |                      | SERVICES           | Sum                       |                           | <b>44,859</b>            | <b>60,400</b>         | <b>48,328</b>            | <b>29,801</b>                | <b>-50.7%</b>    |                  |                  |              |
|                       |                          |                        |                           |                      | OFFICE EXPENSES    | 220-5420-620.10-00        | ELECTRICAL SUPPLIES       | 23                       | 0                     | 0                        | 0                            |                  |                  |                  |              |
|                       |                          |                        |                           |                      |                    | 220-5420-620.20-00        | FUEL & OIL SUPPLIES       | 0                        | 0                     | 0                        | 0                            |                  |                  |                  |              |
|                       |                          |                        |                           |                      |                    | 220-5420-620.50-00        | PARKS & LANDSCAPING       | 54                       | 0                     | 0                        | 0                            |                  |                  |                  |              |
|                       |                          |                        |                           |                      |                    | 220-5420-620.90-00        | OTHER MISC. MAIN SUPPLIES | 0                        | 23                    | 0                        | 0                            |                  |                  |                  |              |
|                       |                          |                        |                           |                      |                    | 220-5420-621.80-00        | UNIFORM & SAFETY APPAREL  | 0                        | 0                     | 0                        | 0                            |                  |                  |                  |              |
|                       |                          |                        |                           |                      | OFFICE EXPENSES    | Sum                       |                           | <b>77</b>                | <b>23</b>             | <b>0</b>                 | <b>0</b>                     | <b>-100.0%</b>   |                  |                  |              |
|                       |                          |                        |                           |                      | INTERFUND/ALLOC    | 220-5420-660.10-00        | ADMINISTRATIVE CHARGES    | 5,093                    | 5,093                 | 5,093                    | 5,246                        |                  |                  |                  |              |
|                       |                          |                        |                           |                      | INTERFUND/ALLOC    | Sum                       |                           | <b>5,093</b>             | <b>5,093</b>          | <b>5,093</b>             | <b>5,246</b>                 | <b>3.0%</b>      |                  |                  |              |
|                       |                          |                        |                           |                      |                    | ZONE 9                    | Sum                       | <b>67,465</b>            | <b>83,237</b>         | <b>71,740</b>            | <b>53,490</b>                | <b>-35.7%</b>    |                  |                  |              |
|                       |                          |                        |                           |                      |                    | PUBLIC WORKS              | ARTERIAL ROADWAYS         | TRANSFERS OUT            | 220-5412-643.20-00    | ABOVE \$5,000 IN VALUE   | 0                            | 0                | 0                | 13,300           |              |
|                       |                          |                        |                           |                      |                    |                           |                           |                          | 220-5410-690.22-50    | TRANSFER OUT TO ARTERIAL | 0                            | 0                | 0                | 0                |              |
|                       |                          |                        |                           |                      |                    |                           |                           |                          | 220-5411-690.22-50    | TRANSFER OUT TO ARTERIAL | 0                            | 0                | 0                | 20,363           |              |
|                       |                          |                        |                           |                      |                    |                           |                           |                          | 220-5412-690.22-50    | TRANSFER OUT TO ARTERIAL | 0                            | 0                | 0                | 16,488           |              |
|                       |                          |                        |                           |                      |                    |                           |                           |                          | 220-5413-690.22-50    | TRANSFER OUT TO ARTERIAL | 0                            | 0                | 0                | 22,301           |              |
|                       |                          |                        |                           |                      |                    |                           |                           |                          | 220-5414-690.22-50    | TRANSFER OUT TO ARTERIAL | 0                            | 0                | 0                | 15,832           |              |
|                       |                          |                        |                           |                      |                    |                           |                           |                          | 220-5415-690.22-50    | TRANSFER OUT TO ARTERIAL | 0                            | 0                | 0                | 4,037            |              |
|                       |                          |                        |                           |                      |                    |                           |                           |                          | 220-5416-690.22-50    | TRANSFER OUT TO ARTERIAL | 0                            | 0                | 0                | 445              |              |
|                       |                          |                        |                           |                      |                    |                           |                           |                          | 220-5417-690.22-50    | TRANSFER OUT TO ARTERIAL | 0                            | 0                | 0                | 19,701           |              |
|                       |                          |                        |                           |                      |                    |                           |                           |                          | 220-5418-690.22-50    | TRANSFER OUT TO ARTERIAL | 0                            | 0                | 0                | 22,193           |              |
|                       |                          |                        |                           |                      |                    |                           |                           |                          | 220-5419-690.22-50    | TRANSFER OUT TO ARTERIAL | 0                            | 0                | 0                | 28,613           |              |
|                       |                          |                        |                           |                      |                    |                           |                           |                          | 220-5420-690.22-50    | TRANSFER OUT TO ARTERIAL | 0                            | 0                | 0                | 12,333           |              |
|                       |                          |                        |                           |                      |                    |                           |                           |                          | TRANSFERS OUT         | Sum                      | <b>0</b>                     | <b>0</b>         | <b>0</b>         | <b>175,606</b>   |              |
|                       |                          |                        |                           |                      |                    |                           |                           | ARTERIAL ROADWAYS        | Sum                   |                          | <b>0</b>                     | <b>0</b>         | <b>0</b>         | <b>175,606</b>   |              |
|                       |                          |                        |                           |                      | <b>220 Total</b>   |                           |                           |                          |                       |                          | <b>1,129,131</b>             | <b>1,441,632</b> | <b>1,324,978</b> | <b>1,882,680</b> | <b>30.6%</b> |
|                       |                          |                        |                           |                      | 221                | VICTORIA BY THE BAY L&L   | PUBLIC WORKS              | 2002-1 VBTB NEIGHBORHOOD | SALARIES AND BENEFITS | 221-5421-601.10-00       | REGULAR                      | 42,217           | 37,936           | 16,761           | 39,453       |
| 221-5421-601.30-00    | OVERTIME PAY             | 1,865                  | 1,858                     | 27,487               |                    |                           |                           |                          |                       | 1,932                    |                              |                  |                  |                  |              |
| 221-5421-601.44-00    | ACTING/INCENTIVE PAY     | 13                     | 16                        | 11,436               |                    |                           |                           |                          |                       | 17                       |                              |                  |                  |                  |              |
| 221-5421-601.45-00    | ADMIN/EXECUTIVE PAY      | 59                     | 0                         | 126,050              |                    |                           |                           |                          |                       | 0                        |                              |                  |                  |                  |              |
| 221-5421-601.46-00    | BONUS                    | 3,139                  | 0                         | 23,351               |                    |                           |                           |                          |                       | 0                        |                              |                  |                  |                  |              |
| 221-5421-601.48-00    | LONGEVITY PAY            | 1,013                  | 856                       | 22,473               |                    |                           |                           |                          |                       | 856                      |                              |                  |                  |                  |              |
| 221-5421-606.02-00    | PERS ER CONTRIB          | 7,401                  | 7,711                     | 9,229                |                    |                           |                           |                          |                       | 7,743                    |                              |                  |                  |                  |              |
| 221-5421-606.05-00    | PERS SURVIVOR BENEFIT    | 18                     | 17                        | 19                   |                    |                           |                           |                          |                       | 17                       |                              |                  |                  |                  |              |
| 221-5421-606.11-00    | MEDICARE                 | 639                    | 600                       | 644                  |                    |                           |                           |                          |                       | 600                      |                              |                  |                  |                  |              |
| 221-5421-606.20-00    | 401A EXECUTIVES          | 97                     | 98                        | 29                   |                    |                           |                           |                          |                       | 102                      |                              |                  |                  |                  |              |
| 221-5421-606.21-00    | AUTO ALLOWANCE           | 16                     | 0                         | 13                   |                    |                           |                           |                          |                       | 0                        |                              |                  |                  |                  |              |
| 221-5421-606.30-00    | EDUCATION INCENTIVE      | 102                    | 105                       | 104                  |                    |                           |                           |                          |                       | 105                      |                              |                  |                  |                  |              |
| 221-5421-606.40-00    | HEALTH INSURANCE         | 10,133                 | 12,659                    | 8,747                |                    |                           |                           |                          |                       | 13,545                   |                              |                  |                  |                  |              |
| 221-5421-606.42-00    | DENTAL INSURANCE         | 1,058                  | 1,284                     | 989                  |                    |                           |                           |                          |                       | 1,348                    |                              |                  |                  |                  |              |
| 221-5421-606.43-00    | VISION INSURANCE         | 133                    | 156                       | 153                  |                    |                           |                           |                          |                       | 159                      |                              |                  |                  |                  |              |
| 221-5421-606.44-00    | LIFE INSURANCE           | 58                     | 61                        | 62                   |                    |                           |                           |                          |                       | 61                       |                              |                  |                  |                  |              |
| 221-5421-606.45-00    | LONG TERM DISABILITY INS | 343                    | 353                       | 379                  |                    |                           |                           |                          |                       | 353                      |                              |                  |                  |                  |              |
| 221-5421-606.46-00    | ACCIDENTAL DEATH & DISM. | 12                     | 13                        | 13                   |                    |                           |                           |                          |                       | 13                       |                              |                  |                  |                  |              |
| SALARIES AND BENEFITS | Sum                      |                        | <b>68,316</b>             | <b>63,723</b>        |                    |                           |                           |                          |                       | <b>247,938</b>           | <b>66,304</b>                | <b>4.1%</b>      |                  |                  |              |
|                       | SERVICES                 | 221-5421-611.40-00     | CONSULTING SERVICES       | 3,079                |                    |                           |                           |                          |                       | 4,000                    | 2,587                        | 4,046            |                  |                  |              |
|                       |                          | 221-5421-613.20-00     | GROUPS REPAIR & MAINT     | 13,761               |                    |                           |                           |                          |                       | 32,000                   | 1,509                        | 32,000           |                  |                  |              |
|                       |                          | 221-5421-613.20-01     | CONTRACT LANDSCAPING      | 86,688               |                    |                           |                           |                          |                       | 90,000                   | 91,504                       | 135,911          |                  |                  |              |
|                       |                          | 221-5421-613.20-02     | LANDSCAPING REPAIR/REPLMT | 5,482                |                    |                           |                           |                          |                       | 20,000                   | 1,733                        | 20,000           |                  |                  |              |

105

| Fund                  | Fund Description        | Department Description | Division Description     | Activity Description     | Account                  | Account Description       | FY15-16 ACTUALS    | FY16-17 BUDGET            | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN   | % Change from FY16-17 Budget |                |                |                |                |             |
|-----------------------|-------------------------|------------------------|--------------------------|--------------------------|--------------------------|---------------------------|--------------------|---------------------------|-----------------------|--------------------------|------------------------------|----------------|----------------|----------------|----------------|-------------|
| 221                   | VICTORIA BY THE BAY L&L | PUBLIC WORKS           | 2002-1 VBTB NEIGHBORHOOD | SERVICES                 | 221-5421-613.20-03       | IRRIGATION REPAIR/REPLACE | 18,775             | 20,000                    | 19,505                | 20,000                   |                              |                |                |                |                |             |
|                       |                         |                        |                          |                          | 221-5421-613.50-00       | VEHICLE REPAIRS           | 80                 | 0                         | 0                     | 553                      |                              |                |                |                |                |             |
|                       |                         |                        |                          |                          | 221-5421-614.20-07       | CITY PARKS FACILITIES     | 8,129              | 24,100                    | 13,795                | 22,643                   |                              |                |                |                |                |             |
|                       |                         |                        |                          |                          | 221-5421-614.60-00       | TELEPHONE                 | 542                | 500                       | 711                   | 500                      |                              |                |                |                |                |             |
|                       |                         |                        |                          |                          | 221-5421-614.60-01       | CELL PHONE/PAGER          | 0                  | 0                         | 0                     | 0                        |                              |                |                |                |                |             |
|                       |                         |                        |                          |                          | 221-5421-614.70-06       | LANDSCAPE WATER           | 95,438             | 104,000                   | 90,072                | 101,535                  |                              |                |                |                |                |             |
|                       |                         |                        |                          |                          | 221-5421-614.70-07       | BACKFLOW VALVE REPLACMNT  | 0                  | 1,200                     | 0                     | 1,273                    |                              |                |                |                |                |             |
|                       |                         |                        |                          |                          | 221-5421-614.70-08       | BACKFLOW TESTING          | 0                  | 900                       | 0                     | 954                      |                              |                |                |                |                |             |
|                       |                         |                        |                          |                          | 221-5421-615.70-01       | ASSESSMENT COLLECTION FEE | 399                | 900                       | 0                     | 822                      |                              |                |                |                |                |             |
|                       |                         |                        |                          |                          | SERVICES                 |                           | Sum                |                           |                       | <b>232,372</b>           | <b>297,600</b>               | <b>221,416</b> | <b>340,237</b> | <b>14.3%</b>   |                |             |
|                       |                         |                        |                          |                          | OFFICE EXPENSES          |                           | 221-5421-620.10-00 | ELECTRICAL SUPPLIES       | 742                   | 800                      | 117                          | 800            |                |                |                |             |
|                       |                         |                        |                          |                          |                          |                           | 221-5421-620.20-00 | FUEL & OIL SUPPLIES       | 0                     | 0                        | 0                            | 950            |                |                |                |             |
|                       |                         |                        |                          |                          |                          |                           | 221-5421-620.30-00 | HARDWARE SUPPLIES         | 924                   | 1,000                    | 693                          | 1,000          |                |                |                |             |
|                       |                         |                        |                          |                          |                          |                           | 221-5421-620.50-00 | PARKS & LANDSCAPING       | 1,239                 | 1,800                    | 278                          | 1,850          |                |                |                |             |
|                       |                         |                        |                          |                          |                          |                           | 221-5421-620.90-00 | OTHER MISC. MAIN SUPPLIES | 0                     | 0                        | 0                            | 40             |                |                |                |             |
|                       |                         |                        |                          |                          |                          |                           | 221-5421-621.80-00 | UNIFORM & SAFETY APPAREL  | 0                     | 0                        | 0                            | 1,450          |                |                |                |             |
|                       |                         |                        |                          |                          | OFFICE EXPENSES          |                           | Sum                |                           |                       | <b>2,905</b>             | <b>3,600</b>                 | <b>1,087</b>   | <b>6,090</b>   | <b>69.2%</b>   |                |             |
|                       |                         |                        |                          |                          | OTHER EXPENSES           |                           | 221-5421-639.30-66 | PROJ FUNDED P/R           | 0                     | 60,000                   | 25,083                       | 0              |                |                |                |             |
|                       |                         |                        |                          |                          | OTHER EXPENSES           |                           | Sum                |                           |                       | <b>0</b>                 | <b>60,000</b>                | <b>25,083</b>  | <b>0</b>       | <b>-100.0%</b> |                |             |
|                       |                         |                        |                          |                          | INTERFUND/ALLOC          |                           | 221-5421-660.10-00 | ADMINISTRATIVE CHARGES    | 5,080                 | 5,080                    | 5,080                        | 5,232          |                |                |                |             |
|                       |                         |                        |                          |                          | INTERFUND/ALLOC          |                           | Sum                |                           |                       | <b>5,080</b>             | <b>5,080</b>                 | <b>5,080</b>   | <b>5,232</b>   | <b>3.0%</b>    |                |             |
|                       |                         |                        |                          |                          | 2002-1 VBTB NEIGHBORHOOD |                           | Sum                |                           |                       | <b>308,673</b>           | <b>430,003</b>               | <b>500,606</b> | <b>417,864</b> | <b>-2.8%</b>   |                |             |
|                       |                         |                        |                          |                          | PUBLIC WORKS             |                           | ARTERIAL ROADWAYS  | TRANSFERS OUT             | 221-5421-690.22-50    | TRANSFER OUT TO ARTERIAL | 0                            | 0              | 0              | 16,011         |                |             |
|                       |                         |                        |                          |                          |                          |                           | ARTERIAL ROADWAYS  | TRANSFERS OUT             | Sum                   |                          | <b>0</b>                     | <b>0</b>       | <b>0</b>       | <b>16,011</b>  |                |             |
|                       |                         |                        |                          |                          |                          |                           | ARTERIAL ROADWAYS  | Sum                       |                       |                          | <b>0</b>                     | <b>0</b>       | <b>0</b>       | <b>16,011</b>  |                |             |
|                       |                         |                        |                          |                          | <b>221 Total</b>         |                           |                    |                           |                       |                          |                              | <b>308,673</b> | <b>430,003</b> | <b>500,606</b> | <b>433,875</b> | <b>0.9%</b> |
|                       |                         |                        |                          |                          | 222                      | HERCULES VILLAGE L&L DIST | PUBLIC WORKS       | ZONE 10-CITY WIDE         | SERVICES              | 222-5410-611.40-00       | CONSULTING SERVICES          | 0              | 0              | 0              | 0              |             |
| 222-5410-614.20-07    | CITY PARKS FACILITIES   | 2,434                  | 0                        | 3,036                    |                          |                           |                    |                           |                       | 0                        |                              |                |                |                |                |             |
| SERVICES              |                         | Sum                    |                          |                          |                          |                           |                    |                           |                       | <b>2,434</b>             | <b>0</b>                     | <b>3,036</b>   | <b>0</b>       |                |                |             |
| ZONE 10-CITY WIDE     |                         | Sum                    |                          |                          |                          |                           |                    |                           |                       | <b>2,434</b>             | <b>0</b>                     | <b>3,036</b>   | <b>0</b>       |                |                |             |
| ARTERIAL ROADWAYS     |                         | SALARIES AND BENEFITS  | 222-5422-601.10-00       | REGULAR                  |                          |                           |                    |                           |                       | 17,353                   | 17,255                       | 18,188         | 17,945         |                |                |             |
|                       |                         |                        | 222-5422-601.30-00       | OVERTIME PAY             |                          |                           |                    |                           |                       | 980                      | 1,003                        | 1,135          | 1,043          |                |                |             |
|                       |                         |                        | 222-5422-601.44-00       | ACTING/INCENTIVE PAY     |                          |                           |                    |                           |                       | 13                       | 0                            | 181            | 0              |                |                |             |
|                       |                         |                        | 222-5422-601.45-00       | ADMIN/EXECUTIVE PAY      |                          |                           |                    |                           |                       | 59                       | 18                           | 6              | 19             |                |                |             |
|                       |                         |                        | 222-5422-601.46-00       | BONUS                    |                          |                           |                    |                           |                       | 1,291                    | 0                            | 0              | 0              |                |                |             |
|                       |                         |                        | 222-5422-601.48-00       | LONGEVITY PAY            |                          |                           |                    |                           |                       | 505                      | 518                          | 513            | 518            |                |                |             |
|                       |                         |                        | 222-5422-606.02-00       | PERS ER CONTRIB          |                          |                           |                    |                           |                       | 3,074                    | 3,211                        | 3,589          | 3,224          |                |                |             |
|                       |                         |                        | 222-5422-606.05-00       | PERS SURVIVOR BENEFIT    |                          |                           |                    |                           |                       | 7                        | 0                            | 6              | 0              |                |                |             |
|                       |                         |                        | 222-5422-606.11-00       | MEDICARE                 |                          |                           |                    |                           |                       | 236                      | 216                          | 237            | 216            |                |                |             |
|                       |                         |                        | 222-5422-606.20-00       | 401A EXECUTIVES          |                          |                           |                    |                           |                       | 97                       | 98                           | 29             | 102            |                |                |             |
|                       |                         |                        | 222-5422-606.21-00       | AUTO ALLOWANCE           |                          |                           |                    |                           |                       | 16                       | 0                            | 13             | 0              |                |                |             |
|                       |                         |                        | 222-5422-606.30-00       | EDUCATION INCENTIVE      |                          |                           |                    |                           |                       | 103                      | 100                          | 104            | 100            |                |                |             |
|                       |                         |                        | 222-5422-606.40-00       | HEALTH INSURANCE         |                          |                           |                    |                           |                       | 4,344                    | 5,426                        | 3,849          | 5,806          |                |                |             |
|                       |                         |                        | 222-5422-606.42-00       | DENTAL INSURANCE         |                          |                           |                    |                           |                       | 449                      | 541                          | 457            | 568            |                |                |             |
|                       |                         |                        | 222-5422-606.43-00       | VISION INSURANCE         |                          |                           |                    |                           |                       | 59                       | 69                           | 67             | 70             |                |                |             |
|                       |                         |                        | 222-5422-606.44-00       | LIFE INSURANCE           |                          |                           |                    |                           |                       | 22                       | 23                           | 21             | 23             |                |                |             |
|                       |                         |                        | 222-5422-606.45-00       | LONG TERM DISABILITY INS |                          |                           |                    |                           |                       | 144                      | 148                          | 151            | 148            |                |                |             |
|                       |                         |                        | 222-5422-606.46-00       | ACCIDENTAL DEATH & DISM. |                          |                           |                    |                           |                       | 4                        | 4                            | 4              | 4              |                |                |             |
| SALARIES AND BENEFITS |                         | Sum                    |                          |                          |                          |                           |                    |                           |                       | <b>28,752</b>            | <b>28,630</b>                | <b>28,549</b>  | <b>29,786</b>  | <b>4.0%</b>    |                |             |
| SERVICES              |                         | 222-5422-611.40-00     | CONSULTING SERVICES      | 3,544                    |                          |                           |                    |                           |                       | 3,600                    | 1,926                        | 4,046          |                |                |                |             |
|                       |                         | 222-5422-613.20-00     | GROUNDS REPAIR & MAINT   | 14,913                   |                          |                           |                    |                           |                       | 18,000                   | 14,273                       | 15,000         |                |                |                |             |
|                       |                         | 222-5422-613.20-01     | CONTRACT LANDSCAPING     | 28,896                   |                          |                           |                    |                           |                       | 29,500                   | 30,501                       | 45,302         |                |                |                |             |

901

| Fund             | Fund Description          | Department Description | Division Description | Activity Description | Account               | Account Description       | FY15-16 ACTUALS           | FY16-17 BUDGET           | FY16-17 YE PROJECTION    | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |        |  |
|------------------|---------------------------|------------------------|----------------------|----------------------|-----------------------|---------------------------|---------------------------|--------------------------|--------------------------|------------------------|------------------------------|--------|--|
| 222              | HERCULES VILLAGE L&L DIST | PUBLIC WORKS           | ARTERIAL ROADWAYS    | SERVICES             | 222-5422-613.50-00    | VEHICLE REPAIRS           | 89                        | 0                        | 0                        | 176                    |                              |        |  |
|                  |                           |                        |                      |                      | 222-5422-614.20-07    | CITY PARKS FACILITIES     | 0                         | 17,600                   | 0                        | 13,974                 |                              |        |  |
|                  |                           |                        |                      |                      | 222-5422-614.60-00    | TELEPHONE                 | 240                       | 0                        | 315                      | 0                      |                              |        |  |
|                  |                           |                        |                      |                      | 222-5422-614.60-01    | CELL PHONE/PAGER          | 0                         | 0                        | 0                        | 139                    |                              |        |  |
|                  |                           |                        |                      |                      | 222-5422-614.70-06    | LANDSCAPE WATER           | 30,768                    | 48,500                   | 18,672                   | 40,975                 |                              |        |  |
|                  |                           |                        |                      |                      | 222-5422-614.70-07    | BACKFLOW VALVE REPLACEMNT | 0                         | 0                        | 0                        | 127                    |                              |        |  |
|                  |                           |                        |                      |                      | 222-5422-614.70-08    | BACKFLOW TESTING          | 0                         | 250                      | 0                        | 96                     |                              |        |  |
|                  |                           |                        |                      |                      | 222-5422-615.70-01    | ASSESSMENT COLLECTION FEE | 198                       | 500                      | 0                        | 421                    |                              |        |  |
|                  |                           |                        |                      |                      | SERVICES              | Sum                       | <b>78,648</b>             | <b>117,950</b>           | <b>65,686</b>            | <b>120,255</b>         | <b>2.0%</b>                  |        |  |
|                  |                           |                        |                      |                      | OFFICE EXPENSES       | 222-5422-620.10-00        | ELECTRICAL SUPPLIES       | 264                      | 250                      | 67                     | 270                          |        |  |
|                  |                           |                        |                      |                      |                       | 222-5422-620.20-00        | FUEL & OIL SUPPLIES       | 0                        | 0                        | 0                      | 310                          |        |  |
|                  |                           |                        |                      |                      |                       | 222-5422-620.50-00        | PARKS & LANDSCAPING       | 398                      | 600                      | 800                    | 620                          |        |  |
|                  |                           |                        |                      |                      |                       | 222-5422-620.90-00        | OTHER MISC. MAIN SUPPLIES | 0                        | 500                      | 228                    | 100                          |        |  |
|                  |                           |                        |                      |                      |                       | 222-5422-621.80-00        | UNIFORM & SAFETY APPAREL  | 0                        | 0                        | 0                      | 500                          |        |  |
|                  |                           |                        |                      |                      | OFFICE EXPENSES       | Sum                       | <b>662</b>                | <b>1,350</b>             | <b>1,095</b>             | <b>1,800</b>           | <b>33.3%</b>                 |        |  |
|                  |                           |                        |                      |                      | OTHER EXPENSES        | 222-5422-639.30-66        | PROJ FUNDED P/R           | 0                        | 50,000                   | 0                      | 0                            |        |  |
|                  |                           |                        |                      |                      | OTHER EXPENSES        | Sum                       | <b>0</b>                  | <b>50,000</b>            | <b>0</b>                 | <b>0</b>               | <b>-100.0%</b>               |        |  |
|                  |                           |                        |                      |                      | INTERFUND/ALLOC       | 222-5422-660.10-00        | ADMINISTRATIVE CHARGES    | 1,385                    | 1,385                    | 1,385                  | 1,427                        |        |  |
|                  |                           |                        |                      |                      | INTERFUND/ALLOC       | Sum                       | <b>1,385</b>              | <b>1,385</b>             | <b>1,385</b>             | <b>1,427</b>           | <b>3.0%</b>                  |        |  |
|                  |                           |                        |                      |                      | ARTERIAL ROADWAYS     | Sum                       | <b>109,447</b>            | <b>199,315</b>           | <b>96,715</b>            | <b>153,268</b>         | <b>-23.1%</b>                |        |  |
|                  |                           |                        |                      |                      | PUBLIC WORKS          | ARTERIAL ROADWAYS         | TRANSFERS OUT             | 222-5422-690.22-50       | TRANSFER OUT TO ARTERIAL | 0                      | 0                            | 2,082  |  |
|                  |                           |                        |                      |                      |                       | TRANSFERS OUT             | Sum                       | <b>0</b>                 | <b>0</b>                 | <b>0</b>               | <b>2,082</b>                 |        |  |
|                  |                           |                        |                      |                      | ARTERIAL ROADWAYS     | Sum                       | <b>0</b>                  | <b>0</b>                 | <b>0</b>                 | <b>2,082</b>           |                              |        |  |
| <b>222 Total</b> |                           |                        |                      |                      |                       | <b>111,881</b>            | <b>199,315</b>            | <b>99,751</b>            | <b>155,350</b>           | <b>-22.1%</b>          |                              |        |  |
| 223              | BAYWOOD ASSESS 04-1 L&L   | PUBLIC WORKS           | ZONE 10-CITY WIDE    | SERVICES             | 223-5410-614.20-07    | CITY PARKS FACILITIES     | 157                       | 0                        | 0                        | 0                      |                              |        |  |
|                  |                           |                        |                      |                      | SERVICES              | Sum                       | <b>157</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>               |                              |        |  |
|                  |                           |                        |                      |                      | ZONE 10-CITY WIDE     | Sum                       | <b>157</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>               |                              |        |  |
|                  |                           |                        |                      |                      | 2004-1 BAYWOOD        | SALARIES AND BENEFITS     | 223-5423-601.10-00        | REGULAR                  | 27,803                   | 27,673                 | 29,303                       | 28,780 |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-601.30-00        | OVERTIME PAY             | 1,047                    | 1,130                  | 1,340                        | 1,175  |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-601.44-00        | ACTING/INCENTIVE PAY     | 306                      | 420                    | 226                          | 437    |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-601.45-00        | ADMIN/EXECUTIVE PAY      | 59                       | 18                     | 6                            | 19     |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-601.46-00        | BONUS                    | 2,060                    | 0                      | 0                            | 0      |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-601.48-00        | LONGEVITY PAY            | 699                      | 688                    | 786                          | 688    |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-606.02-00        | PERS ER CONTRIB          | 4,937                    | 5,188                  | 5,962                        | 5,209  |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-606.05-00        | PERS SURVIVOR BENEFIT    | 11                       | 10                     | 11                           | 10     |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-606.11-00        | MEDICARE                 | 460                      | 435                    | 461                          | 435    |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-606.20-00        | 401A EXECUTIVES          | 97                       | 98                     | 29                           | 102    |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-606.21-00        | AUTO ALLOWANCE           | 16                       | 0                      | 13                           | 0      |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-606.30-00        | EDUCATION INCENTIVE      | 73                       | 71                     | 74                           | 71     |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-606.40-00        | HEALTH INSURANCE         | 6,686                    | 8,354                  | 7,069                        | 8,939  |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-606.42-00        | DENTAL INSURANCE         | 658                      | 779                    | 715                          | 818    |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-606.43-00        | VISION INSURANCE         | 89                       | 105                    | 102                          | 107    |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-606.44-00        | LIFE INSURANCE           | 35                       | 37                     | 36                           | 37     |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-606.45-00        | LONG TERM DISABILITY INS | 226                      | 232                    | 246                          | 232    |  |
|                  |                           |                        |                      |                      |                       |                           | 223-5423-606.46-00        | ACCIDENTAL DEATH & DISM. | 7                        | 7                      | 7                            | 7      |  |
|                  |                           |                        |                      |                      | SALARIES AND BENEFITS | Sum                       | <b>45,270</b>             | <b>45,245</b>            | <b>46,386</b>            | <b>47,066</b>          | <b>4.0%</b>                  |        |  |
|                  |                           |                        |                      |                      | SERVICES              | 223-5423-611.40-00        | CONSULTING SERVICES       | 3,458                    | 3,750                    | 2,074                  | 4,046                        |        |  |
|                  | 223-5423-613.20-00        | GROUNDS REPAIR & MAINT | 1,470                | 10,000               | 4,504                 | 15,000                    |                           |                          |                          |                        |                              |        |  |
|                  | 223-5423-613.20-01        | CONTRACT LANDSCAPING   | 20,000               | 20,500               | 20,230                | 34,196                    |                           |                          |                          |                        |                              |        |  |
|                  | 223-5423-613.50-00        | VEHICLE REPAIRS        | 122                  | 0                    | 0                     | 128                       |                           |                          |                          |                        |                              |        |  |
|                  | 223-5423-614.20-07        | CITY PARKS FACILITIES  | 0                    | 3,400                | 0                     | 3,426                     |                           |                          |                          |                        |                              |        |  |
|                  | 223-5423-614.60-01        | CELL PHONE/PAGER       | 0                    | 0                    | 0                     | 96                        |                           |                          |                          |                        |                              |        |  |

107

| Fund               | Fund Description          | Department Description    | Division Description     | Activity Description | Account                 | Account Description       | FY15-16 ACTUALS    | FY16-17 BUDGET           | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |                |               |                |              |
|--------------------|---------------------------|---------------------------|--------------------------|----------------------|-------------------------|---------------------------|--------------------|--------------------------|-----------------------|------------------------|------------------------------|----------------|---------------|----------------|--------------|
| 223                | BAYWOOD ASSESS 04-1 L&L   | PUBLIC WORKS              | 2004-1 BAYWOOD           | SERVICES             | 223-5423-614.70-06      | LANDSCAPE WATER           | 16,953             | 17,900                   | 5,966                 | 18,163                 |                              |                |               |                |              |
|                    |                           |                           |                          |                      | 223-5423-614.70-07      | BACKFLOW VALVE REPLACEMNT | 0                  | 50                       | 0                     | 42                     |                              |                |               |                |              |
|                    |                           |                           |                          |                      | 223-5423-614.70-08      | BACKFLOW TESTING          | 0                  | 30                       | 0                     | 32                     |                              |                |               |                |              |
|                    |                           |                           |                          |                      | 223-5423-615.70-01      | ASSESSMENT COLLECTION FEE | 143                | 350                      | 0                     | 311                    |                              |                |               |                |              |
|                    |                           |                           |                          |                      | SERVICES                | Sum                       | 42,145             | 55,980                   | 32,774                | 75,439                 | 34.8%                        |                |               |                |              |
|                    |                           |                           |                          | OFFICE EXPENSES      | 223-5423-620.10-00      | ELECTRICAL SUPPLIES       | 182                | 200                      | 0                     | 200                    |                              |                |               |                |              |
|                    |                           |                           |                          |                      | 223-5423-620.20-00      | FUEL & OIL SUPPLIES       | 0                  | 0                        | 0                     | 215                    |                              |                |               |                |              |
|                    |                           |                           |                          |                      | 223-5423-620.50-00      | PARKS & LANDSCAPING       | 747                | 500                      | 0                     | 500                    |                              |                |               |                |              |
|                    |                           |                           |                          |                      | 223-5423-620.90-00      | OTHER MISC. MAIN SUPPLIES | 0                  | 600                      | 270                   | 500                    |                              |                |               |                |              |
|                    |                           |                           |                          |                      | 223-5423-621.80-00      | UNIFORM & SAFETY APPAREL  | 190                | 0                        | 0                     | 400                    |                              |                |               |                |              |
|                    |                           |                           |                          | OFFICE EXPENSES      | Sum                     | 1,118                     | 1,300              | 270                      | 1,815                 | 39.6%                  |                              |                |               |                |              |
|                    |                           |                           |                          | INTERFUND/ALLOC      | 223-5423-660.10-00      | ADMINISTRATIVE CHARGES    | 489                | 489                      | 489                   | 504                    |                              |                |               |                |              |
|                    |                           |                           |                          | INTERFUND/ALLOC      | Sum                     | 489                       | 489                | 489                      | 504                   |                        |                              |                |               |                |              |
|                    |                           |                           |                          | 2004-1 BAYWOOD       | Sum                     | 89,023                    | 103,014            | 79,919                   | 124,824               | 21.2%                  |                              |                |               |                |              |
|                    |                           |                           |                          | PUBLIC WORKS         | ARTERIAL ROADWAYS       | TRANSFERS OUT             | 223-5423-690.22-50 | TRANSFER OUT TO ARTERIAL | 0                     | 0                      | 0                            | 2,106          |               |                |              |
|                    |                           |                           |                          |                      |                         |                           |                    |                          | TRANSFERS OUT         | Sum                    | 0                            | 0              | 0             | 2,106          |              |
|                    |                           |                           |                          |                      |                         |                           |                    |                          | ARTERIAL ROADWAYS     | Sum                    | 0                            | 0              | 0             | 2,106          |              |
|                    |                           |                           |                          | <b>223 Total</b>     |                         |                           |                    |                          |                       |                        | <b>89,179</b>                | <b>103,014</b> | <b>79,919</b> | <b>126,930</b> | <b>23.2%</b> |
|                    |                           |                           |                          | 224                  | BAYSIDE ASSESS DIST L&L | PUBLIC WORKS              | ZONE 10-CITY WIDE  | SERVICES                 | 224-5410-613.20-00    | GROUNDS REPAIR & MAINT | 6,599                        | 0              | 0             | 0              |              |
|                    |                           |                           |                          |                      |                         |                           |                    |                          | 224-5410-613.20-01    | CONTRACT LANDSCAPING   | 14,448                       | 0              | (7,358)       | 0              |              |
|                    |                           |                           |                          |                      |                         |                           |                    |                          | 224-5410-613.50-00    | VEHICLE REPAIRS        | 88                           | 0              | 0             | 92             |              |
|                    |                           |                           |                          |                      |                         |                           |                    |                          | 224-5410-614.20-00    | ELECTRICITY            | 364                          | 0              | 89            | 0              |              |
|                    |                           |                           |                          |                      |                         |                           |                    |                          | 224-5410-614.60-01    | CELL PHONE/PAGER       | 0                            | 0              | 0             | 69             |              |
| 224-5410-614.70-06 | LANDSCAPE WATER           | 0                         | 0                        |                      |                         |                           |                    |                          | 0                     | 0                      |                              |                |               |                |              |
| 224-5410-614.70-07 | BACKFLOW VALVE REPLACEMNT | 0                         | 0                        |                      |                         |                           |                    |                          | 0                     | 85                     |                              |                |               |                |              |
| 224-5410-614.70-08 | BACKFLOW TESTING          | 0                         | 0                        |                      |                         |                           |                    |                          | 0                     | 64                     |                              |                |               |                |              |
| SERVICES           | Sum                       | 21,499                    | 0                        |                      |                         |                           |                    |                          | (7,269)               | 311                    |                              |                |               |                |              |
| OFFICE EXPENSES    | 224-5410-620.10-00        | ELECTRICAL SUPPLIES       | 132                      |                      |                         |                           |                    |                          | 0                     | 0                      | 140                          |                |               |                |              |
|                    | 224-5410-620.20-00        | FUEL & OIL SUPPLIES       | 0                        |                      |                         |                           |                    |                          | 0                     | 0                      | 160                          |                |               |                |              |
|                    | 224-5410-620.50-00        | PARKS & LANDSCAPING       | 291                      |                      |                         |                           |                    |                          | 0                     | 0                      | 310                          |                |               |                |              |
|                    | 224-5410-620.90-00        | OTHER MISC. MAIN SUPPLIES | 0                        |                      |                         |                           |                    |                          | 0                     | 0                      | 0                            |                |               |                |              |
|                    | 224-5410-621.80-00        | UNIFORM & SAFETY APPAREL  | 26                       |                      |                         |                           |                    |                          | 0                     | 0                      | 250                          |                |               |                |              |
| OFFICE EXPENSES    | Sum                       | 449                       | 0                        |                      |                         |                           |                    |                          | 0                     | 860                    |                              |                |               |                |              |
| ZONE 10-CITY WIDE  | Sum                       | 21,948                    | 0                        |                      |                         |                           |                    | (7,269)                  | 1,171                 |                        |                              |                |               |                |              |
| BAYSIDE L&L DIST   | SALARIES AND BENEFITS     | 224-5424-601.10-00        | REGULAR                  |                      |                         |                           |                    | 14,109                   | 13,934                | 14,827                 | 14,491                       |                |               |                |              |
|                    |                           | 224-5424-601.30-00        | OVERTIME PAY             |                      |                         |                           |                    | 633                      | 688                   | 816                    | 716                          |                |               |                |              |
|                    |                           | 224-5424-601.44-00        | ACTING/INCENTIVE PAY     |                      |                         |                           |                    | 279                      | 0                     | 222                    | 0                            |                |               |                |              |
|                    |                           | 224-5424-601.45-00        | ADMIN/EXECUTIVE PAY      |                      |                         |                           |                    | 59                       | 382                   | 6                      | 397                          |                |               |                |              |
|                    |                           | 224-5424-601.46-00        | BONUS                    |                      |                         |                           |                    | 1,046                    | 0                     | 0                      | 0                            |                |               |                |              |
|                    |                           | 224-5424-601.48-00        | LONGEVITY PAY            |                      |                         |                           |                    | 300                      | 18                    | 344                    | 18                           |                |               |                |              |
|                    |                           | 224-5424-601.75-00        | OTHER COMPENSATION       |                      |                         |                           |                    | 0                        | 292                   | 0                      | 292                          |                |               |                |              |
|                    |                           | 224-5424-606.02-00        | PERS ER CONTRIB          |                      |                         |                           |                    | 2,509                    | 2,635                 | 2,839                  | 2,646                        |                |               |                |              |
|                    |                           | 224-5424-606.05-00        | PERS SURVIVOR BENEFIT    |                      |                         |                           |                    | 5                        | 7                     | 5                      | 7                            |                |               |                |              |
|                    |                           | 224-5424-606.11-00        | MEDICARE                 |                      |                         |                           |                    | 236                      | 224                   | 237                    | 224                          |                |               |                |              |
|                    |                           | 224-5424-606.20-00        | 401A EXECUTIVES          |                      |                         |                           |                    | 97                       | 98                    | 29                     | 102                          |                |               |                |              |
|                    |                           | 224-5424-606.21-00        | AUTO ALLOWANCE           |                      |                         |                           |                    | 16                       | 0                     | 13                     | 0                            |                |               |                |              |
|                    |                           | 224-5424-606.30-00        | EDUCATION INCENTIVE      |                      |                         |                           |                    | 72                       | 71                    | 74                     | 71                           |                |               |                |              |
|                    |                           | 224-5424-606.40-00        | HEALTH INSURANCE         |                      |                         |                           |                    | 2,754                    | 3,441                 | 2,925                  | 3,682                        |                |               |                |              |
|                    |                           | 224-5424-606.42-00        | DENTAL INSURANCE         |                      |                         |                           |                    | 270                      | 317                   | 306                    | 333                          |                |               |                |              |
|                    |                           | 224-5424-606.43-00        | VISION INSURANCE         |                      |                         |                           |                    | 39                       | 45                    | 43                     | 46                           |                |               |                |              |
|                    |                           | 224-5424-606.44-00        | LIFE INSURANCE           |                      |                         |                           |                    | 18                       | 19                    | 17                     | 19                           |                |               |                |              |
|                    |                           | 224-5424-606.45-00        | LONG TERM DISABILITY INS | 117                  | 120                     | 121                       | 120                |                          |                       |                        |                              |                |               |                |              |

801

| Fund             | Fund Description        | Department Description | Division Description | Activity Description  | Account            | Account Description       | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET<br>PLAN | % Change<br>from<br>FY16-17<br>Budget |
|------------------|-------------------------|------------------------|----------------------|-----------------------|--------------------|---------------------------|--------------------|-------------------|--------------------------|------------------------------|---------------------------------------|
| 224              | BAYSIDE ASSESS DIST L&L | PUBLIC WORKS           | BAYSIDE L&L DIST     | SALARIES AND BENEFITS | 224-5424-606.46-00 | ACCIDENTAL DEATH & DISM.  | 3                  | 3                 | 3                        | 3                            |                                       |
|                  |                         |                        |                      | SALARIES AND BENEFITS | Sum                |                           | 22,562             | 22,294            | 22,826                   | 23,167                       | 3.9%                                  |
|                  |                         |                        |                      | SERVICES              | 224-5424-611.40-00 | CONSULTING SERVICES       | 3,277              | 3,570             | 1,926                    | 4,046                        |                                       |
|                  |                         |                        |                      |                       | 224-5424-613.20-00 | GROUNDS REPAIR & MAINT    | 0                  | 0                 | 1,241                    | 5,000                        |                                       |
|                  |                         |                        |                      |                       | 224-5424-613.20-01 | CONTRACT LANDSCAPING      | 0                  | 15,000            | 22,608                   | 18,500                       |                                       |
|                  |                         |                        |                      |                       | 224-5424-613.20-03 | IRRIGATION REPAIR/REPLACE | 0                  | 0                 | 5,077                    | 0                            |                                       |
|                  |                         |                        |                      |                       | 224-5424-614.20-00 | ELECTRICITY               | 0                  | 21,500            | 234                      | 10,155                       |                                       |
|                  |                         |                        |                      |                       | 224-5424-614.70-06 | LANDSCAPE WATER           | 9,874              | 18,700            | 13,796                   | 4,246                        |                                       |
|                  |                         |                        |                      |                       | 224-5424-615.70-01 | ASSESSMENT COLLECTION FEE | 241                | 550               | 0                        | 507                          |                                       |
|                  |                         |                        |                      | SERVICES              | Sum                |                           | 13,392             | 59,320            | 44,882                   | 42,454                       | -28.4%                                |
|                  |                         |                        |                      | INTERFUND/ALLOC       | 224-5424-660.10-00 | ADMINISTRATIVE CHARGES    | 3,144              | 3,144             | 3,144                    | 3,238                        |                                       |
|                  |                         |                        |                      | INTERFUND/ALLOC       | Sum                |                           | 3,144              | 3,144             | 3,144                    | 3,238                        | 3.0%                                  |
|                  |                         |                        | BAYSIDE L&L DIST     | Sum                   |                    |                           | 39,098             | 84,758            | 70,852                   | 68,859                       | -18.8%                                |
|                  |                         | PUBLIC WORKS           | ARTERIAL ROADWAYS    | TRANSFERS OUT         | 224-5424-690.22-50 | TRANSFER OUT TO ARTERIAL  | 0                  | 0                 | 0                        | 2,440                        |                                       |
|                  |                         |                        |                      | TRANSFERS OUT         | Sum                |                           | 0                  | 0                 | 0                        | 2,440                        |                                       |
|                  |                         |                        | ARTERIAL ROADWAYS    | Sum                   |                    |                           | 0                  | 0                 | 0                        | 2,440                        |                                       |
| <b>224 Total</b> |                         |                        |                      |                       |                    |                           | <b>61,046</b>      | <b>84,758</b>     | <b>63,584</b>            | <b>72,469</b>                | <b>-14.5%</b>                         |
| 225              | ARTERIAL ROADWAYS       | PUBLIC WORKS           | ARTERIAL ROADWAYS    | SERVICES              | 225-5425-614.70-06 | LANDSCAPE WATER           | 0                  | 0                 | 0                        | 91,600                       |                                       |
|                  |                         |                        |                      |                       | 225-5425-613.20-01 | CONTRACT LANDSCAPING      | 0                  | 0                 | 0                        | 52,140                       |                                       |
|                  |                         |                        |                      |                       | 225-5425-614.20-07 | CITY PARKS FACILITIES     | 0                  | 0                 | 0                        | 54,140                       |                                       |
|                  |                         |                        |                      |                       | 225-5425-613.20-00 | GROUNDS REPAIR & MAINT    | 0                  | 0                 | 0                        | 2,500                        |                                       |
|                  |                         |                        |                      | SERVICES              | Sum                |                           | 0                  | 0                 | 0                        | 200,380                      |                                       |
|                  |                         |                        | ARTERIAL ROADWAYS    | Sum                   |                    |                           | 0                  | 0                 | 0                        | 200,380                      |                                       |
| <b>225 Total</b> |                         |                        |                      |                       |                    |                           | <b>0</b>           | <b>0</b>          | <b>0</b>                 | <b>200,380</b>               |                                       |
|                  |                         |                        |                      |                       |                    |                           | <b>1,699,911</b>   | <b>2,258,722</b>  | <b>2,068,838</b>         | <b>2,871,684</b>             | <b>27.1%</b>                          |

601

**CITY OF HERCULES - PROPOSED FY17-18 BUDGET (06-27-2017)**  
**FROM FY15-16 TO FY 17-18**  
**NON GENERAL FUND, NON LLLAD, AND NON RDA EXPENDITURES DETAIL BY FUND**

| Fund             | Fund Description          | Department Description | Division Description | Activity Description  | Account            | Account Description       | FY15-16 ACTUALS | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |
|------------------|---------------------------|------------------------|----------------------|-----------------------|--------------------|---------------------------|-----------------|----------------|-----------------------|------------------------|------------------------------|
| 201              | AB 3229 COPS PROGRAM      | TRANSFERS              | TRANSFERS OUT        | TRANSFERS OUT         | 201-9999-690.10-00 | GENERAL FUND              | 100,000         | 100,000        | 100,000               | 100,000                |                              |
|                  |                           |                        |                      | TRANSFERS OUT         | Sum                |                           | 100,000         | 100,000        | 100,000               | 100,000                | 0.0%                         |
| <b>201 Total</b> |                           |                        |                      |                       |                    |                           | <b>100,000</b>  | <b>100,000</b> | <b>100,000</b>        | <b>100,000</b>         | <b>0.0%</b>                  |
| 231              | STORMWATER ASSESSMENT     | PUBLIC WORKS           | STORMWATER           | SALARIES AND BENEFITS | 231-5465-601.10-00 | REGULAR                   | 92,595          | 92,418         | 97,712                | 96,115                 |                              |
|                  |                           |                        |                      |                       | 231-5465-601.30-00 | OVERTIME PAY              | 2,350           | 2,526          | 2,677                 | 2,627                  |                              |
|                  |                           |                        |                      |                       | 231-5465-601.44-00 | ACTING/INCENTIVE PAY      | 1,077           | 1,529          | 354                   | 1,590                  |                              |
|                  |                           |                        |                      |                       | 231-5465-601.45-00 | ADMIN/EXECUTIVE PAY       | 139             | 0              | 17                    | 0                      |                              |
|                  |                           |                        |                      |                       | 231-5465-601.46-00 | BONUS                     | 6,789           | 0              | 0                     | 0                      |                              |
|                  |                           |                        |                      |                       | 231-5465-601.48-00 | LONGEVITY PAY             | 2,195           | 2,253          | 2,232                 | 2,253                  |                              |
|                  |                           |                        |                      |                       | 231-5465-606.02-00 | PERS ER CONTRIB           | 16,130          | 16,955         | 20,646                | 17,025                 |                              |
|                  |                           |                        |                      |                       | 231-5465-606.05-00 | PERS SURVIVOR BENEFIT     | 29              | 27             | 30                    | 27                     |                              |
|                  |                           |                        |                      |                       | 231-5465-606.11-00 | MEDICARE                  | 1,465           | 1,390          | 1,450                 | 1,390                  |                              |
|                  |                           |                        |                      |                       | 231-5465-606.20-00 | 401A EXECUTIVES           | 526             | 532            | 556                   | 553                    |                              |
|                  |                           |                        |                      |                       | 231-5465-606.21-00 | AUTO ALLOWANCE            | 78              | 0              | 238                   | 0                      |                              |
|                  |                           |                        |                      |                       | 231-5465-606.30-00 | EDUCATION INCENTIVE       | 103             | 100            | 104                   | 100                    |                              |
|                  |                           |                        |                      |                       | 231-5465-606.40-00 | HEALTH INSURANCE          | 20,050          | 25,041         | 22,606                | 26,794                 |                              |
|                  |                           |                        |                      |                       | 231-5465-606.42-00 | DENTAL INSURANCE          | 2,371           | 2,793          | 2,720                 | 2,933                  |                              |
|                  |                           |                        |                      |                       | 231-5465-606.43-00 | VISION INSURANCE          | 320             | 376            | 374                   | 384                    |                              |
|                  |                           |                        |                      |                       | 231-5465-606.44-00 | LIFE INSURANCE            | 102             | 107            | 113                   | 107                    |                              |
|                  |                           |                        |                      |                       | 231-5465-606.45-00 | LONG TERM DISABILITY INS  | 772             | 793            | 884                   | 793                    |                              |
|                  |                           |                        |                      |                       | 231-5465-606.46-00 | ACCIDENTAL DEATH & DISM.  | 18              | 19             | 19                    | 19                     |                              |
|                  |                           |                        |                      | SALARIES AND BENEFITS | Sum                |                           | <b>147,110</b>  | <b>146,859</b> | <b>152,732</b>        | <b>152,709</b>         | <b>4.0%</b>                  |
|                  |                           |                        |                      | SERVICES              | 231-5465-611.40-00 | CONSULTING SERVICES       | 2,904           | 30,000         | 30,000                | 30,000                 |                              |
|                  |                           |                        |                      |                       | 231-5465-611.90-00 | PROFESSIONAL SERVICES     | 76,649          | 110,000        | 80,000                | 90,000                 |                              |
|                  |                           |                        |                      |                       | 231-5465-613.20-07 | CATCH BASIN CLEAN OUT     | 1,540           | 12,000         | 12,000                | 12,000                 |                              |
|                  |                           |                        |                      |                       | 231-5465-613.20-08 | REFUGIO VALLEY LAKE CLEAN | 11,454          | 13,000         | 12,000                | 13,000                 |                              |
|                  |                           |                        |                      |                       | 231-5465-613.50-00 | VEHICLE REPAIRS           | 0               | 450            | 72                    | 450                    |                              |
|                  |                           |                        |                      |                       | 231-5465-614.60-00 | TELEPHONE                 | 1,317           | 1,100          | 1,728                 | 1,155                  |                              |
|                  |                           |                        |                      | SERVICES              | Sum                |                           | <b>93,864</b>   | <b>166,550</b> | <b>135,800</b>        | <b>146,605</b>         | <b>-12.0%</b>                |
|                  |                           |                        |                      | OFFICE EXPENSES       | 231-5465-620.20-00 | FUEL & OIL SUPPLIES       | 4,306           | 5,000          | 5,000                 | 5,000                  |                              |
|                  |                           |                        |                      | OFFICE EXPENSES       | Sum                |                           | <b>4,306</b>    | <b>5,000</b>   | <b>5,000</b>          | <b>5,000</b>           | <b>0.0%</b>                  |
|                  |                           |                        |                      | INTERFUND/ALLOC       | 231-5465-660.10-00 | ADMINISTRATIVE CHARGES    | 16,761          | 16,761         | 16,761                | 17,264                 |                              |
|                  |                           |                        |                      |                       | 231-5465-661.30-00 | FAC MAINT CHG ALLOCATE    | 8,915           | 9,334          | 10,112                | 9,614                  |                              |
|                  |                           |                        |                      | INTERFUND/ALLOC       | Sum                |                           | <b>25,676</b>   | <b>26,095</b>  | <b>26,873</b>         | <b>26,878</b>          | <b>3.0%</b>                  |
| <b>231 Total</b> |                           |                        |                      |                       |                    |                           | <b>270,955</b>  | <b>344,504</b> | <b>320,405</b>        | <b>331,192</b>         | <b>-3.9%</b>                 |
| 241              | DIF-GEN PUBLIC FACILITIES | NON-DEPARTMENTAL       | NON-DIVISION         | SERVICES              | 241-0000-611.90-00 | PROFESSIONAL SERVICES     | (914)           | 2,265          | 0                     | 0                      |                              |
|                  |                           |                        |                      | SERVICES              | Sum                |                           | <b>(914)</b>    | <b>2,265</b>   | <b>0</b>              | <b>0</b>               | <b>-100.0%</b>               |
|                  |                           | CITY MANAGER           | CITY MANAGER         | SALARIES AND BENEFITS | 241-4115-601.10-00 | REGULAR                   | 16,452          | 17,190         | 18,087                | 17,878                 |                              |
|                  |                           |                        |                      |                       | 241-4115-601.45-00 | ADMIN/EXECUTIVE PAY       | 151             | 0              | 167                   | 0                      |                              |
|                  |                           |                        |                      |                       | 241-4115-606.02-00 | PERS ER CONTRIB           | 2,862           | 5,595          | 3,706                 | 5,618                  |                              |
|                  |                           |                        |                      |                       | 241-4115-606.05-00 | PERS SURVIVOR BENEFIT     | 2               | 0              | 2                     | 0                      |                              |
|                  |                           |                        |                      |                       | 241-4115-606.11-00 | MEDICARE                  | 236             | 0              | 260                   | 0                      |                              |
|                  |                           |                        |                      |                       | 241-4115-606.20-00 | 401A EXECUTIVES           | 660             | 0              | 705                   | 0                      |                              |
|                  |                           |                        |                      |                       | 241-4115-606.21-00 | AUTO ALLOWANCE            | 53              | 0              | 185                   | 0                      |                              |
|                  |                           |                        |                      |                       | 241-4115-606.40-00 | HEALTH INSURANCE          | 1,600           | 0              | 2,016                 | 0                      |                              |
|                  |                           |                        |                      |                       | 241-4115-606.42-00 | DENTAL INSURANCE          | 209             | 0              | 245                   | 0                      |                              |
|                  |                           |                        |                      |                       | 241-4115-606.43-00 | VISION INSURANCE          | 25              | 0              | 29                    | 0                      |                              |
|                  |                           |                        |                      |                       | 241-4115-606.44-00 | LIFE INSURANCE            | 17              | 0              | 19                    | 0                      |                              |
|                  |                           |                        |                      |                       | 241-4115-606.45-00 | LONG TERM DISABILITY INS  | 143             | 0              | 163                   | 0                      |                              |
|                  |                           |                        |                      | SALARIES AND BENEFITS | Sum                |                           | <b>22,408</b>   | <b>22,785</b>  | <b>25,584</b>         | <b>23,496</b>          | <b>3.1%</b>                  |
|                  |                           | FINANCE                | OPERATIONS           | SALARIES AND BENEFITS | 241-4625-601.10-00 | REGULAR                   | 0               | 0              | 0                     | 0                      |                              |
|                  |                           |                        |                      |                       | 241-4625-601.45-00 | ADMIN/EXECUTIVE PAY       | 0               | 0              | 0                     | 0                      |                              |

110

| Fund             | Fund Description          | Department Description | Division Description     | Activity Description  | Account            | Account Description       | FY15-16 ACTUALS       | FY16-17 BUDGET     | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |
|------------------|---------------------------|------------------------|--------------------------|-----------------------|--------------------|---------------------------|-----------------------|--------------------|-----------------------|------------------------|------------------------------|
| 241              | DIF-GEN PUBLIC FACILITIES | FINANCE                | OPERATIONS               | SALARIES AND BENEFITS | 241-4625-606.02-00 | PERS ER CONTRIB           | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          |                       | 241-4625-606.05-00 | PERS SURVIVOR BENEFIT     | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          |                       | 241-4625-606.11-00 | MEDICARE                  | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          |                       | 241-4625-606.20-00 | 401A EXECUTIVES           | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          |                       |                    | SALARIES AND BENEFITS Sum | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          |                       | CAPITAL PROJECTS   | CAPITAL PROJECTS-OTHER    | CAPITAL OUTLAY        | 241-5990-641.10-00 | PARKS REPAIRS         | 0                      | 150,050                      |
|                  |                           |                        | CAPITAL OUTLAY           | Sum                   | 0                  | 150,050                   | 0                     | 150,050            | 0                     | 0.0%                   |                              |
| <b>241 Total</b> |                           |                        |                          |                       |                    |                           | <b>21,494</b>         | <b>175,100</b>     | <b>25,584</b>         | <b>173,546</b>         | <b>-0.9%</b>                 |
| 242              | COMMUNITY DEVELOPMENT FND | CAPITAL PROJECTS       | P&R FACILITIES-EQUIPMENT | CAPITAL OUTLAY        | 242-5951-644.90-04 | EMERGENCY RADIO EQUIP     | 72,239                | 75,000             | 51,250                | 75,000                 |                              |
|                  |                           |                        |                          | CAPITAL OUTLAY        | Sum                | 72,239                    | 75,000                | 51,250             | 75,000                |                        |                              |
| <b>242 Total</b> |                           |                        |                          |                       |                    |                           | <b>72,239</b>         | <b>75,000</b>      | <b>51,250</b>         | <b>75,000</b>          | <b>0.0%</b>                  |
| 243              | DEVELOPMENT FEE FUND      | CITY MANAGER           | CITY MANAGER             | SALARIES AND BENEFITS | 243-4115-601.10-00 | REGULAR                   | 16,452                | 17,854             | 18,087                | 18,097                 |                              |
|                  |                           |                        |                          |                       | 243-4115-601.45-00 | ADMIN/EXECUTIVE PAY       | 151                   | 0                  | 167                   | 166                    |                              |
|                  |                           |                        |                          |                       | 243-4115-606.02-00 | PERS ER CONTRIB           | 2,862                 | 5,716              | 3,706                 | 3,148                  |                              |
|                  |                           |                        |                          |                       | 243-4115-606.05-00 | PERS SURVIVOR BENEFIT     | 2                     | 0                  | 2                     | 2                      |                              |
|                  |                           |                        |                          |                       | 243-4115-606.11-00 | MEDICARE                  | 236                   | 0                  | 260                   | 259                    |                              |
|                  |                           |                        |                          |                       | 243-4115-606.20-00 | 401A EXECUTIVES           | 660                   | 0                  | 705                   | 726                    |                              |
|                  |                           |                        |                          |                       | 243-4115-606.21-00 | AUTO ALLOWANCE            | 53                    | 0                  | 185                   | 58                     |                              |
|                  |                           |                        |                          |                       | 243-4115-606.40-00 | HEALTH INSURANCE          | 1,600                 | 0                  | 2,016                 | 1,760                  |                              |
|                  |                           |                        |                          |                       | 243-4115-606.42-00 | DENTAL INSURANCE          | 209                   | 0                  | 245                   | 230                    |                              |
|                  |                           |                        |                          |                       | 243-4115-606.43-00 | VISION INSURANCE          | 25                    | 0                  | 29                    | 27                     |                              |
|                  |                           |                        |                          |                       | 243-4115-606.44-00 | LIFE INSURANCE            | 17                    | 0                  | 19                    | 19                     |                              |
|                  |                           |                        |                          |                       | 243-4115-606.45-00 | LONG TERM DISABILITY INS  | 143                   | 0                  | 163                   | 157                    |                              |
|                  |                           |                        |                          | SALARIES AND BENEFITS | Sum                | 22,408                    | 23,570                | 25,584             | 24,649                | 4.6%                   |                              |
|                  |                           |                        |                          | SERVICES              | 243-4115-611.90-00 | PROFESSIONAL SERVICES     | 0                     | 0                  | 14,235                | 0                      |                              |
|                  |                           |                        |                          | SERVICES              | Sum                | 0                         | 0                     | 14,235             | 0                     |                        |                              |
|                  |                           | FINANCE                | OPERATIONS               | SALARIES AND BENEFITS | 243-4625-601.10-00 | REGULAR                   | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          |                       | 243-4625-601.45-00 | ADMIN/EXECUTIVE PAY       | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          |                       | 243-4625-606.02-00 | PERS ER CONTRIB           | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          |                       | 243-4625-606.05-00 | PERS SURVIVOR BENEFIT     | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          |                       | 243-4625-606.11-00 | MEDICARE                  | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          |                       | 243-4625-606.20-00 | 401A EXECUTIVES           | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          | SALARIES AND BENEFITS | Sum                | 0                         | 0                     | 0                  | 0                     |                        |                              |
|                  |                           |                        |                          | CAPITAL PROJECTS      | CAPITAL OUTLAY     | 243-5970-641.05-04        | HERCULES RAIL STATION | 0                  | 0                     | 0                      | 0                            |
|                  |                           |                        |                          | CAPITAL OUTLAY        | Sum                | 0                         | 0                     | 0                  | 0                     |                        |                              |
| <b>243 Total</b> |                           |                        |                          |                       |                    |                           | <b>22,408</b>         | <b>23,570</b>      | <b>39,819</b>         | <b>24,649</b>          | <b>4.6%</b>                  |
| 246              | DIF-FIRE FACILITIES       | OTHER                  | ADMINISTRATION           | SERVICES              | 246-3005-618.20-00 | OTHER GOVT AGENCY CHARGES | 0                     | 0                  | 57,088                | 0                      |                              |
|                  |                           |                        |                          | SERVICES              | Sum                | 0                         | 0                     | 57,088             | 0                     |                        |                              |
|                  |                           | COMMUNITY DEVELOPMENT  | BUILDING-INSPECTION      | SERVICES              | 246-5238-618.20-00 | OTHER GOVT AGENCY CHARGES | 0                     | 0                  | 0                     | 56,595                 |                              |
|                  |                           |                        |                          | SERVICES              | Sum                | 0                         | 0                     | 0                  | 56,595                |                        |                              |
| <b>246 Total</b> |                           |                        |                          |                       |                    |                           | <b>0</b>              | <b>0</b>           | <b>57,088</b>         | <b>56,595</b>          |                              |
| 247              | DIF-PARK & REC            | OTHER                  | ADMINISTRATION           | CAPITAL OUTLAY        | 247-3005-641.10-00 | PARKS REPAIRS             | 144,718               | 192,515            | 192,000               | 200,720                |                              |
|                  |                           |                        |                          | CAPITAL OUTLAY        | Sum                | 144,718                   | 192,515               | 192,000            | 200,720               | 4.3%                   |                              |
| <b>247 Total</b> |                           |                        |                          |                       |                    |                           | <b>144,718</b>        | <b>192,515</b>     | <b>192,000</b>        | <b>200,720</b>         | <b>4.3%</b>                  |
| 261              | DIF-TRAFFIC FACILITIES    | NON-DEPARTMENTAL       | NON-DIVISION             | SERVICES              | 261-0000-611.40-00 | CONSULTING SERVICES       | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          | SERVICES              | Sum                | 0                         | 0                     | 0                  | 0                     |                        |                              |
|                  |                           | OTHER                  | ADMINISTRATION           | SERVICES              | 261-3005-611.40-00 | CONSULTING SERVICES       | 0                     | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          | SERVICES              | Sum                | 0                         | 0                     | 0                  | 0                     |                        |                              |
|                  |                           | CAPITAL PROJECTS       | CAPITAL PROJECTS-OTHER   | CAPITAL OUTLAY        | 261-5990-641.05-04 | HERCULES RAIL STATION     | 301,404               | 0                  | 0                     | 0                      |                              |
|                  |                           |                        |                          | CAPITAL OUTLAY        | Sum                | 301,404                   | 0                     | 0                  | 0                     |                        |                              |
| <b>261 Total</b> |                           |                        |                          |                       |                    |                           | <b>301,404</b>        | <b>0</b>           | <b>0</b>              | <b>0</b>               |                              |
| 262              | STATE GAS TAX FUND        | PUBLIC WORKS           | STREETS FACILITY         | SALARIES AND BENEFITS | 262-5432-601.10-00 | REGULAR                   | 96,975                | 96,811             | 102,736               | 100,683                |                              |
|                  |                           |                        |                          |                       | 262-5432-601.30-00 | OVERTIME PAY              | 2,184                 | 2,300              | 2,511                 | 2,392                  |                              |
|                  |                           |                        |                          |                       | 262-5432-601.44-00 | ACTING/INCENTIVE PAY      | 811                   | 1,147              | 309                   | 1,193                  |                              |
|                  |                           |                        |                          |                       | 262-5432-601.45-00 | ADMIN/EXECUTIVE PAY       | 278                   | 0                  | 34                    | 0                      |                              |
|                  |                           |                        |                          |                       | 262-5432-601.46-00 | BONUS                     | 7,096                 | 0                  | 0                     | 0                      |                              |

| Fund             | Fund Description        | Department Description | Division Description | Activity Description  | Account            | Account Description      | FY15-16<br>ACTUALS | FY16-17<br>BUDGET  | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET<br>PLAN | % Change<br>from<br>FY16-17<br>Budget |                |                |                |                |               |
|------------------|-------------------------|------------------------|----------------------|-----------------------|--------------------|--------------------------|--------------------|--------------------|--------------------------|------------------------------|---------------------------------------|----------------|----------------|----------------|----------------|---------------|
| 262              | STATE GAS TAX FUND      | PUBLIC WORKS           | STREETS FACILITY     | SALARIES AND BENEFITS | 262-5432-601.48-00 | LONGEVITY PAY            | 1,621              | 1,597              | 1,811                    | 1,597                        |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 262-5432-606.02-00 | PERS ER CONTRIB          | 16,673             | 17,489             | 21,481                   | 17,561                       |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 262-5432-606.05-00 | PERS SURVIVOR BENEFIT    | 30                 | 29                 | 31                       | 29                           |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 262-5432-606.11-00 | MEDICARE                 | 1,570              | 1,478              | 1,563                    | 1,478                        |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 262-5432-606.20-00 | 401A EXECUTIVES          | 1,052              | 1,064              | 1,112                    | 1,107                        |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 262-5432-606.21-00 | AUTO ALLOWANCE           | 156                | 0                  | 476                      | 0                            |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 262-5432-606.30-00 | EDUCATION INCENTIVE      | 72                 | 71                 | 74                       | 71                           |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 262-5432-606.40-00 | HEALTH INSURANCE         | 18,460             | 23,056             | 21,687                   | 24,670                       |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 262-5432-606.42-00 | DENTAL INSURANCE         | 2,399              | 2,811              | 2,810                    | 2,952                        |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 262-5432-606.43-00 | VISION INSURANCE         | 327                | 384                | 382                      | 392                          |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 262-5432-606.44-00 | LIFE INSURANCE           | 121                | 127                | 134                      | 127                          |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 262-5432-606.45-00 | LONG TERM DISABILITY INS | 786                | 807                | 900                      | 807                          |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 262-5432-606.46-00 | ACCIDENTAL DEATH & DISM. | 17                 | 18                 | 18                       | 18                           |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    | SALARIES AND BENEFITS    | Sum                          |                                       | <b>150,628</b> | <b>149,189</b> | <b>158,068</b> | <b>155,076</b> | <b>3.9%</b>   |
|                  |                         |                        |                      |                       |                    |                          |                    |                    | SERVICES                 | 262-5432-611.90-00           | PROFESSIONAL SERVICES                 | 82,370         | 269,500        | 139,905        | 250,000        |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    |                          | 262-5432-613.10-08           | TRAFFIC SIGNALS                       | 26,737         | 40,000         | 29,416         | 40,000         |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    |                          | 262-5432-613.20-00           | GROUNDS REPAIR & MAINT                | 15,534         | 35,000         | 3,923          | 15,000         |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    |                          | 262-5432-614.20-09           | TRAFFIC SIGNALS                       | 10,871         | 11,010         | 9,300          | 11,000         |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    | SERVICES                 | Sum                          |                                       | <b>135,512</b> | <b>355,510</b> | <b>182,545</b> | <b>316,000</b> | <b>-11.1%</b> |
|                  |                         |                        |                      |                       |                    |                          |                    |                    | OFFICE EXPENSES          | 262-5432-620.01-00           | ASPHALT & OTHER ST SUPPLY             | 14,977         | 19,000         | 18,844         | 19,000         |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    | OFFICE EXPENSES          | Sum                          |                                       | <b>14,977</b>  | <b>19,000</b>  | <b>18,844</b>  | <b>19,000</b>  | <b>0.0%</b>   |
|                  |                         |                        |                      |                       |                    |                          |                    |                    | CAPITAL OUTLAY           | 262-5432-642.05-20           | STREET MAINTENANCE PROGRM             | 848,740        | 460,000        | 460,000        | 540,000        |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    |                          | 262-5432-642.05-21           | TRAFFIC SIGNAL MAIN & REP             | 2,333          | 2,000          | 2,350          | 2,500          |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    |                          | 262-5432-643.20-00           | ABOVE \$5,000 IN VALUE                | 0              | 30,000         | 0              | 0              |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    | CAPITAL OUTLAY           | Sum                          |                                       | <b>851,073</b> | <b>492,000</b> | <b>462,350</b> | <b>542,500</b> | <b>10.3%</b>  |
|                  |                         |                        |                      |                       |                    |                          |                    |                    | INTERFUND/ALLOC          | 262-5432-660.10-00           | ADMINISTRATIVE CHARGES                | 27,487         | 27,487         | 27,487         | 28,312         |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    |                          | 262-5432-661.10-00           | INFO SERV CHG ALLOCATE                | 7,576          | 7,251          | 7,251          | 7,469          |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    |                          | 262-5432-661.20-00           | VEHICLE REPLACEMENT CHG               | 0              | 9,394          | 4,697          | 9,676          |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    |                          | 262-5432-661.30-00           | FAC MAINT CHG ALLOCATE                | 17,548         | 18,369         | 9,185          | 18,920         |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    | INTERFUND/ALLOC          | Sum                          |                                       | <b>52,610</b>  | <b>62,501</b>  | <b>48,620</b>  | <b>64,376</b>  | <b>3.0%</b>   |
|                  |                         |                        |                      |                       |                    |                          | CAPITAL PROJECTS   | TRAFFIC FACILITIES | CAPITAL OUTLAY           | 262-5970-641.05-04           | HERCULES RAIL STATION                 | 246,253        | 0              | 553,019        | 0              |               |
|                  |                         |                        |                      |                       |                    |                          | TRANSFERS          | TRANSFERS OUT      | CAPITAL OUTLAY           | Sum                          |                                       | <b>246,253</b> | <b>0</b>       | <b>553,019</b> | <b>0</b>       |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    | TRANSFERS OUT            | 262-9999-690.63-00           | CAPITAL PROJECTS                      | 1,735,000      | 982,279        | 0              | 0              |               |
|                  |                         |                        |                      |                       | 262-9999-690.22-00 | TRANSFER TO LLAD         |                    |                    |                          | 41,586                       |                                       |                |                |                |                |               |
|                  |                         |                        |                      | TRANSFERS OUT         | Sum                |                          | <b>1,735,000</b>   | <b>982,279</b>     | <b>0</b>                 | <b>41,586</b>                | <b>-95.8%</b>                         |                |                |                |                |               |
| <b>262 Total</b> |                         |                        |                      |                       |                    |                          | <b>3,186,053</b>   | <b>2,060,479</b>   | <b>1,423,446</b>         | <b>1,138,538</b>             | <b>-44.7%</b>                         |                |                |                |                |               |
| 263              | MEASURE "C" STREET FUND | PUBLIC WORKS           | STREETS FACILITY     | SALARIES AND BENEFITS | 263-5432-601.10-00 | REGULAR                  | 92,954             | 92,711             | 92,351                   | 96,419                       |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-601.30-00 | OVERTIME PAY             | 2,167              | 2,275              | 2,174                    | 2,366                        |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-601.44-00 | ACTING/INCENTIVE PAY     | 811                | 1,147              | 307                      | 1,193                        |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-601.45-00 | ADMIN/EXECUTIVE PAY      | 278                | 0                  | 46                       | 0                            |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-601.46-00 | BONUS                    | 6,788              | 0                  | 0                        | 0                            |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-601.48-00 | LONGEVITY PAY            | 1,619              | 1,595              | 1,779                    | 1,595                        |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-606.02-00 | PERS ER CONTRIB          | 15,968             | 16,752             | 19,270                   | 16,821                       |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-606.05-00 | PERS SURVIVOR BENEFIT    | 27                 | 26                 | 26                       | 26                           |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-606.11-00 | MEDICARE                 | 1,506              | 1,418              | 1,405                    | 1,418                        |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-606.20-00 | 401A EXECUTIVES          | 1,052              | 1,064              | 1,038                    | 1,107                        |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-606.21-00 | AUTO ALLOWANCE           | 156                | 0                  | 306                      | 0                            |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-606.30-00 | EDUCATION INCENTIVE      | 72                 | 71                 | 72                       | 71                           |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-606.40-00 | HEALTH INSURANCE         | 16,174             | 20,201             | 18,503                   | 21,615                       |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-606.42-00 | DENTAL INSURANCE         | 2,164              | 2,536              | 2,465                    | 2,663                        |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-606.43-00 | VISION INSURANCE         | 294                | 345                | 333                      | 352                          |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-606.44-00 | LIFE INSURANCE           | 114                | 119                | 119                      | 119                          |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-606.45-00 | LONG TERM DISABILITY INS | 753                | 773                | 816                      | 773                          |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       | 263-5432-606.46-00 | ACCIDENTAL DEATH & DISM. | 15                 | 16                 | 15                       | 16                           |                                       |                |                |                |                |               |
|                  |                         |                        |                      |                       |                    |                          |                    |                    | SALARIES AND BENEFITS    | Sum                          |                                       | <b>142,912</b> | <b>141,049</b> | <b>141,026</b> | <b>145,553</b> | <b>3.9%</b>   |
|                  |                         |                        |                      |                       |                    |                          |                    |                    | SERVICES                 | 263-5432-611.90-00           | PROFESSIONAL SERVICES                 | 102,127        | 162,038        | 140,325        | 150,000        |               |

112

| Fund             | Fund Description         | Department Description | Division Description | Activity Description | Account            | Account Description       | FY15-16 ACTUALS           | FY16-17 BUDGET     | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |   |  |
|------------------|--------------------------|------------------------|----------------------|----------------------|--------------------|---------------------------|---------------------------|--------------------|-----------------------|------------------------|------------------------------|---|--|
| 263              | MEASURE "C" STREET FUND  | PUBLIC WORKS           | STREETS FACILITY     | SERVICES             | Sum                |                           | 102,127                   | 162,038            | 140,325               | 150,000                |                              |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       |                    | 263-5432-642.05-20        | STREET MAINTENANCE PROGRM | 9,374              | 125,462               | 229,898                | 450,000                      |   |  |
|                  |                          |                        |                      |                      |                    | 263-5432-643.20-00        | ABOVE \$5,000 IN VALUE    | 0                  | 30,000                | 11,998                 | 15,000                       |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       | Sum                |                           |                           | 9,374              | 155,462               | 241,896                | 465,000                      |   |  |
|                  |                          |                        |                      | INTERFUND/ALLOC      |                    | 263-5432-660.10-00        | ADMINISTRATIVE CHARGES    | 11,436             | 11,436                | 11,436                 | 11,779                       |   |  |
|                  |                          |                        |                      |                      |                    | 263-5432-661.10-00        | INFO SERV CHG ALLOCATE    | 7,576              | 7,251                 | 7,251                  | 7,469                        |   |  |
|                  |                          |                        |                      | INTERFUND/ALLOC      | Sum                |                           |                           | 19,012             | 18,687                | 18,687                 | 19,248                       |   |  |
|                  |                          |                        |                      | TRANSFERS OUT        |                    | 263-9999-690.63-00        | CAPITAL PROJECTS          | 201,000            | 151,000               | 0                      | 0                            |   |  |
|                  |                          |                        |                      |                      |                    | 263-9999-690.22-00        | TRANSFERS OUT TO LLAD     |                    |                       |                        | 41,586                       |   |  |
|                  |                          |                        |                      | TRANSFERS OUT        | Sum                |                           |                           | 201,000            | 151,000               | 0                      | 41,586                       |   |  |
| <b>263 Total</b> |                          |                        |                      |                      |                    | <b>474,425</b>            | <b>628,236</b>            | <b>541,935</b>     | <b>822,387</b>        | <b>30.9%</b>           |                              |   |  |
| 264              | STMP TRAFFIC IMPACT FUND | COMMUNITY DEVELOPMENT  | BUILDING-INSPECTION  | SERVICES             | 264-5238-618.20-00 | OTHER GOVT AGENCY CHARGES | 0                         | 142,725            | 143,949               | 159,720                |                              |   |  |
|                  |                          |                        |                      | SERVICES             | Sum                |                           | 0                         | 142,725            | 143,949               | 159,720                |                              |   |  |
| <b>264 Total</b> |                          |                        |                      |                      |                    | <b>0</b>                  | <b>142,725</b>            | <b>143,949</b>     | <b>159,720</b>        | <b>11.9%</b>           |                              |   |  |
| 291              | AB 939 - JPA FUND        | PARKS & REC            | ADMINISTRATION       | CAPITAL OUTLAY       | 291-5510-643.20-00 | ABOVE \$5,000 IN VALUE    | 0                         | 180,000            | 180,000               | 180,000                |                              |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       | Sum                |                           | 0                         | 180,000            | 180,000               | 180,000                |                              |   |  |
| <b>291 Total</b> |                          |                        |                      |                      |                    | <b>0</b>                  | <b>180,000</b>            | <b>180,000</b>     | <b>180,000</b>        | <b>0.0%</b>            |                              |   |  |
| 295              | GRANT FUND               | TRANSFERS              | TRANSFERS OUT        | TRANSFERS OUT        | 295-9999-690.63-00 | CAPITAL PROJECTS          | 0                         | 0                  | 0                     | 0                      |                              |   |  |
|                  |                          |                        |                      | TRANSFERS OUT        | 295-9999-690.63-10 | MULTI FUNDED RDA CAP PROJ | 8,663,441                 | 10,887,469         | 0                     | 0                      |                              |   |  |
|                  |                          |                        |                      | TRANSFERS OUT        | Sum                |                           | 8,663,441                 | 10,887,469         | 0                     | 0                      |                              |   |  |
| <b>295 Total</b> |                          |                        |                      |                      |                    | <b>8,663,441</b>          | <b>10,887,469</b>         | <b>0</b>           | <b>0</b>              | <b>-100.0%</b>         |                              |   |  |
| 310              | CITY CAPITAL PROJ-MULTI  | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | CAPITAL OUTLAY       | 310-5970-641.05-04 | HERCULES RAIL STATION     | 0                         | 0                  | 0                     | 0                      |                              |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       | Sum                |                           | 0                         | 0                  | 0                     | 0                      |                              |   |  |
| <b>310 Total</b> |                          |                        |                      |                      |                    | <b>0</b>                  | <b>0</b>                  | <b>0</b>           | <b>0</b>              | <b>0</b>               |                              |   |  |
| 340              | GRANT FUND / STIP / RIP  | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | CAPITAL OUTLAY       | 340-5970-641.05-04 | HERCULES RAIL STATION     | 2,207,831                 | 0                  | 2,500,000             | 0                      |                              |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       | Sum                |                           | 2,207,831                 | 0                  | 2,500,000             | 0                      |                              |   |  |
| <b>340 Total</b> |                          |                        |                      |                      |                    | <b>2,207,831</b>          | <b>0</b>                  | <b>2,500,000</b>   | <b>0</b>              |                        |                              |   |  |
| 341              | GRANT FUND / STIP / TE   | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | CAPITAL OUTLAY       | 341-5970-641.05-04 | HERCULES RAIL STATION     | 660,231                   | 0                  | 148,478               | 0                      |                              |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       | Sum                |                           | 660,231                   | 0                  | 148,478               | 0                      |                              |   |  |
| <b>341 Total</b> |                          |                        |                      |                      |                    | <b>660,231</b>            | <b>0</b>                  | <b>148,478</b>     | <b>0</b>              |                        |                              |   |  |
| 342              | GRANT FUND / TIGR II     | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | CAPITAL OUTLAY       | 342-5970-641.05-04 | HERCULES RAIL STATION     | 0                         | 0                  | 84,000                | 0                      |                              |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       | Sum                |                           | 0                         | 0                  | 84,000                | 0                      |                              |   |  |
| <b>342 Total</b> |                          |                        |                      |                      |                    | <b>0</b>                  | <b>0</b>                  | <b>84,000</b>      | <b>0</b>              |                        |                              |   |  |
| 343              | ABAG / EBRP              | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | CAPITAL OUTLAY       | 343-5970-641.05-04 | HERCULES RAIL STATION     | 0                         | 0                  | 0                     | 0                      |                              |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       | Sum                |                           | 0                         | 0                  | 0                     | 0                      |                              |   |  |
| <b>343 Total</b> |                          |                        |                      |                      |                    | <b>0</b>                  | <b>0</b>                  | <b>0</b>           | <b>0</b>              |                        |                              |   |  |
| 344              | MEASURE AA/EBRP          | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | CAPITAL OUTLAY       | 344-5970-641.05-04 | HERCULES RAIL STATION     | 24,497                    | 0                  | 38,276                | 0                      |                              |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       | Sum                |                           | 24,497                    | 0                  | 38,276                | 0                      |                              |   |  |
| <b>344 Total</b> |                          |                        |                      |                      |                    | <b>24,497</b>             | <b>0</b>                  | <b>38,276</b>      | <b>0</b>              |                        |                              |   |  |
| 345              | MEASURE WW/EBRP          | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | CAPITAL OUTLAY       | 345-5970-641.05-04 | HERCULES RAIL STATION     | 299,544                   | 0                  | 352,166               | 260,018                |                              |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       | Sum                |                           | 299,544                   | 0                  | 352,166               | 260,018                |                              |   |  |
| <b>345 Total</b> |                          |                        |                      |                      |                    | <b>299,544</b>            | <b>0</b>                  | <b>352,166</b>     | <b>260,018</b>        |                        |                              |   |  |
| 346              | CCTA MEAS J EXP PLAN     | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | CAPITAL OUTLAY       | 346-5970-641.05-04 | HERCULES RAIL STATION     | 2,408,162                 | 0                  | 1,608,097             | 200,000                |                              |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       | Sum                |                           | 2,408,162                 | 0                  | 1,608,097             | 200,000                |                              |   |  |
| <b>346 Total</b> |                          |                        |                      |                      |                    | <b>2,408,162</b>          | <b>0</b>                  | <b>1,608,097</b>   | <b>200,000</b>        |                        |                              |   |  |
| 347              | CCTA TLC GRANT           | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | CAPITAL OUTLAY       | 347-5970-641.05-04 | HERCULES RAIL STATION     | 1,035,543                 | 0                  | 204,457               | 0                      |                              |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       | Sum                |                           | 1,035,543                 | 0                  | 204,457               | 0                      |                              |   |  |
| <b>347 Total</b> |                          |                        |                      |                      |                    | <b>1,035,543</b>          | <b>0</b>                  | <b>204,457</b>     | <b>0</b>              |                        |                              |   |  |
| 348              | CCTA PBTF                | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | CAPITAL OUTLAY       | 348-5970-641.05-04 | HERCULES RAIL STATION     | 505,360                   | 0                  | 94,641                | 0                      |                              |   |  |
|                  |                          |                        |                      | CAPITAL OUTLAY       | Sum                |                           | 505,360                   | 0                  | 94,641                | 0                      |                              |   |  |
| <b>348 Total</b> |                          |                        |                      |                      |                    | <b>505,360</b>            | <b>0</b>                  | <b>94,641</b>      | <b>0</b>              |                        |                              |   |  |
| 349              | SAFETEA LU               | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | CAPITAL OUTLAY       | 349-5970-641.05-04 | HERCULES RAIL STATION     | 74,665                    | 0                  | 1,176,451             | 0                      |                              |   |  |
|                  |                          |                        |                      |                      |                    | CAPITAL OUTLAY            | Sum                       |                    | 74,665                | 0                      | 1,176,451                    | 0 |  |
|                  |                          |                        |                      |                      |                    | TRANSFERS OUT             | 349-9999-690.26-20        | STATE GAS TAX FUND | 0                     | 0                      | 0                            | 0 |  |
|                  |                          | TRANSFERS              | TRANSFERS OUT        | TRANSFERS OUT        | 349-9999-690.26-30 | MEASURE C FUND            | 0                         | 0                  | 0                     | 0                      |                              |   |  |

113

| Fund             | Fund Description          | Department Description | Division Description | Activity Description  | Account            | Account Description           | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET<br>PLAN | % Change<br>from<br>FY16-17<br>Budget |
|------------------|---------------------------|------------------------|----------------------|-----------------------|--------------------|-------------------------------|--------------------|-------------------|--------------------------|------------------------------|---------------------------------------|
| 349              | SAFETEA LU                | TRANSFERS              | TRANSFERS OUT        | TRANSFERS OUT         | 349-9999-690.42-00 | SEWER FUND                    | 0                  | 0                 | 0                        | 0                            |                                       |
|                  |                           |                        |                      | TRANSFERS OUT         | Sum                |                               | 0                  | 0                 | 0                        | 0                            |                                       |
| <b>349 Total</b> |                           |                        |                      |                       |                    |                               | <b>74,665</b>      | <b>0</b>          | <b>1,176,451</b>         | <b>0</b>                     |                                       |
| 350              | STMP-SUB REG TRANS PROJ   | CAPITAL PROJECTS       | TRAFFIC FACILITIES   | CAPITAL OUTLAY        | 350-5970-641.05-04 | HERCULES RAIL STATION         | 0                  | 0                 | 1,000,000                | 0                            |                                       |
|                  |                           |                        |                      | CAPITAL OUTLAY        | Sum                |                               | 0                  | 0                 | 1,000,000                | 0                            |                                       |
| <b>350 Total</b> |                           |                        |                      |                       |                    |                               | <b>0</b>           | <b>0</b>          | <b>1,000,000</b>         | <b>0</b>                     |                                       |
| 351              | GRANT FUND / OBAG - NEW   | NON-DEPARTMENTAL       | NON-DIVISION         | CAPITAL OUTLAY        | 351-5970-641.05-04 | HERCULES RAIL STATION         | 0                  | 0                 | 696,881                  | 1,482,000                    |                                       |
|                  |                           |                        |                      | CAPITAL OUTLAY        | Sum                |                               | 0                  | 0                 | 696,881                  | 1,482,000                    |                                       |
| <b>351 Total</b> |                           |                        |                      |                       |                    |                               | <b>0</b>           | <b>0</b>          | <b>696,881</b>           | <b>1,482,000</b>             |                                       |
| 352              | GRANT FUND / TCRP - NEW   | NON-DEPARTMENTAL       | NON-DIVISION         | CAPITAL OUTLAY        | 351-5970-641.05-04 | HERCULES RAIL STATION         | 0                  | 0                 | 700,000                  | 0                            |                                       |
|                  |                           |                        |                      | CAPITAL OUTLAY        | Sum                |                               | 0                  | 0                 | 700,000                  | 0                            |                                       |
| <b>352 Total</b> |                           |                        |                      |                       |                    |                               | <b>0</b>           | <b>0</b>          | <b>700,000</b>           | <b>0</b>                     |                                       |
| 381              | ASSMT. DIST 01-1 DEBT SVC | OTHER                  | DEBT SERVICE         | DEBT SERVICE          | 381-3010-650.10-00 | PRINCIPAL PAYMENTS            | 800,000            | 885,000           | 885,000                  | 0                            |                                       |
|                  |                           |                        |                      |                       | 381-3010-650.20-00 | INTEREST PAYMENTS             | 74,375             | 108,588           | 37,931                   | 0                            |                                       |
|                  |                           |                        |                      |                       | 381-3010-650.40-01 | TRUSTEE FEES                  | 0                  | 2,500             | 0                        | 0                            |                                       |
|                  |                           |                        |                      |                       | 381-3010-650.40-02 | ADMINISTRATOR FEES            | 10,941             | 8,500             | 4,556                    | 0                            |                                       |
|                  |                           |                        |                      | DEBT SERVICE          | Sum                |                               | <b>885,316</b>     | <b>1,004,588</b>  | <b>927,487</b>           | <b>0</b>                     |                                       |
| <b>381 Total</b> |                           |                        |                      |                       |                    |                               | <b>885,316</b>     | <b>1,004,588</b>  | <b>927,487</b>           | <b>0</b>                     | <b>-100.0%</b>                        |
| 382              | ASSMT DIST 05-01 DEBT SVC | OTHER                  | DEBT SERVICE         | DEBT SERVICE          | 382-3010-650.10-00 | PRINCIPAL PAYMENTS            | 155,000            | 160,000           | 160,000                  | 170,000                      |                                       |
|                  |                           |                        |                      |                       | 382-3010-650.20-00 | INTEREST PAYMENTS             | 266,328            | 269,738           | 259,318                  | 251,808                      |                                       |
|                  |                           |                        |                      |                       | 382-3010-650.40-01 | TRUSTEE FEES                  | 0                  | 50                | 0                        | 0                            |                                       |
|                  |                           |                        |                      |                       | 382-3010-650.40-02 | ADMINISTRATOR FEES            | 1,650              | 3,300             | 2,475                    | 0                            |                                       |
|                  |                           |                        |                      | DEBT SERVICE          | Sum                |                               | <b>422,978</b>     | <b>433,088</b>    | <b>421,793</b>           | <b>421,808</b>               |                                       |
| <b>382 Total</b> |                           |                        |                      |                       |                    |                               | <b>422,978</b>     | <b>433,088</b>    | <b>421,793</b>           | <b>421,808</b>               | <b>-2.6%</b>                          |
| 383              | SUNTRUST LEASE            | OTHER                  | DEBT SERVICE         | DEBT SERVICE          | 383-3010-650.10-00 | PRINCIPAL PAYMENTS            | 146,149            | 153,144           | 146,149                  | 153,144                      |                                       |
|                  |                           |                        |                      |                       | 383-3010-650.20-00 | INTEREST PAYMENTS             | 58,950             | 51,955            | 58,949                   | 51,955                       |                                       |
|                  |                           |                        |                      |                       | 383-3010-650.40-01 | TRUSTEE FEES                  | 0                  | 400               | 0                        | 0                            |                                       |
|                  |                           |                        |                      | DEBT SERVICE          | Sum                |                               | <b>205,099</b>     | <b>205,499</b>    | <b>205,098</b>           | <b>205,099</b>               |                                       |
| <b>383 Total</b> |                           |                        |                      |                       |                    |                               | <b>205,099</b>     | <b>205,499</b>    | <b>205,098</b>           | <b>205,099</b>               | <b>-0.2%</b>                          |
| 420              | SEWER ENTERPRISE FUND     | OTHER                  | DEBT SERVICE         | DEBT SERVICE          | 420-3010-650.20-00 | PRINCIPAL & INTEREST PAYMENTS | 487,856            | 598,990           | 731,975                  | 734,950                      |                                       |
|                  |                           |                        |                      |                       | 420-3010-650.40-01 | TRUSTEE FEES                  | 1,250              | 0                 | 1,875                    | 0                            |                                       |
|                  |                           |                        |                      |                       | 420-3010-650.40-04 | CONT. DISCLOSURE              | 0                  | 0                 | 0                        | 0                            |                                       |
|                  |                           |                        |                      | DEBT SERVICE          | Sum                |                               | <b>489,106</b>     | <b>598,990</b>    | <b>733,850</b>           | <b>734,950</b>               | <b>22.7%</b>                          |
|                  |                           | ASSET CAPITALIZATION   | ASSET CAPITALIZATION | OTHER EXPENSES        | 420-4900-630.90-99 | CONTRA FIXED ASSETS           | (326,946)          | 0                 | 0                        | 0                            |                                       |
|                  |                           | PUBLIC WORKS           | SANITARY SEWERS      | OTHER EXPENSES        | Sum                |                               | <b>(326,946)</b>   | <b>0</b>          | <b>0</b>                 | <b>0</b>                     |                                       |
|                  |                           |                        |                      | SALARIES AND BENEFITS | 420-5475-601.10-00 | REGULAR                       | 299,049            | 301,490           | 305,385                  | 313,550                      |                                       |
|                  |                           |                        |                      |                       | 420-5475-601.13-00 | TEMPORARY PART-TIME           | 94                 | 135               | 3,532                    | 140                          |                                       |
|                  |                           |                        |                      |                       | 420-5475-601.30-00 | OVERTIME PAY                  | 8,864              | 9,210             | 8,660                    | 9,578                        |                                       |
|                  |                           |                        |                      |                       | 420-5475-601.44-00 | ACTING/INCENTIVE PAY          | 260                | 2,540             | 1,145                    | 2,642                        |                                       |
|                  |                           |                        |                      |                       | 420-5475-601.45-00 | ADMIN/EXECUTIVE PAY           | 1,285              | 191               | 862                      | 199                          |                                       |
|                  |                           |                        |                      |                       | 420-5475-601.46-00 | BONUS                         | 17,112             | 0                 | 0                        | 0                            |                                       |
|                  |                           |                        |                      |                       | 420-5475-601.48-00 | LONGEVITY PAY                 | 4,822              | 4,914             | 4,904                    | 4,914                        |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.02-00 | PERS ER CONTRIB               | 48,681             | 48,898            | 58,393                   | 49,098                       |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.05-00 | PERS SURVIVOR BENEFIT         | 78                 | 75                | 77                       | 75                           |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.11-00 | MEDICARE                      | 3,941              | 3,772             | 3,837                    | 3,772                        |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.20-00 | 401A EXECUTIVES               | 4,577              | 4,727             | 4,476                    | 4,916                        |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.21-00 | AUTO ALLOWANCE                | 505                | 0                 | 1,088                    | 0                            |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.30-00 | EDUCATION INCENTIVE           | 574                | 561               | 574                      | 561                          |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.40-00 | HEALTH INSURANCE              | 56,375             | 70,363            | 49,415                   | 75,288                       |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.42-00 | DENTAL INSURANCE              | 6,548              | 7,860             | 7,052                    | 8,253                        |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.43-00 | VISION INSURANCE              | 834                | 979               | 952                      | 999                          |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.44-00 | LIFE INSURANCE                | 353                | 369               | 365                      | 369                          |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.45-00 | LONG TERM DISABILITY INS      | 2,408              | 2,478             | 2,620                    | 2,478                        |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.46-00 | ACCIDENTAL DEATH & DISM.      | 43                 | 46                | 44                       | 46                           |                                       |
|                  |                           |                        |                      |                       | 420-5475-606.57-00 | ALLOC COMPENSATD ABSENCES     | 1,829              | 0                 | 0                        | 0                            |                                       |
|                  |                           |                        |                      | SALARIES AND BENEFITS | Sum                |                               | <b>458,230</b>     | <b>458,608</b>    | <b>453,380</b>           | <b>476,878</b>               | <b>4.0%</b>                           |

111

| Fund              | Fund Description          | Department Description | Division Description | Activity Description      | Account            | Account Description       | FY15-16<br>ACTUALS   | FY16-17<br>BUDGET      | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET<br>PLAN | % Change<br>from<br>FY16-17<br>Budget |                   |                   |                   |                   |                |
|-------------------|---------------------------|------------------------|----------------------|---------------------------|--------------------|---------------------------|----------------------|------------------------|--------------------------|------------------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| 420               | SEWER ENTERPRISE FUND     | PUBLIC WORKS           | SANITARY SEWERS      | SERVICES                  | 420-5475-611.40-00 | CONSULTING SERVICES       | 23,175               | 580,000                | 61,069                   | 630,000                      |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-611.70-00 | LEGAL SERVICES            | 0                    | 0                      | 17,179                   | 12,000                       |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-611.90-00 | PROFESSIONAL SERVICES     | 43,599               | 1,600,000              | 80,000                   | 1,600,000                    |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-613.10-00 | REPAIR & MAINT            | 5,740                | 10,000                 | 10,000                   | 10,000                       |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-613.50-00 | VEHICLE REPAIRS           | 6,814                | 11,500                 | 4,000                    | 5,000                        |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-613.90-00 | REPAIR & MAIN. SERV       | 28,090               | 40,000                 | 40,000                   | 40,000                       |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-614.20-00 | ELECTRICITY               | 46,451               | 50,000                 | 42,000                   | 50,000                       |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-614.50-00 | SEWER SERVICES            | 2,884                | 6,000                  | 6,000                    | 6,000                        |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-614.60-00 | TELEPHONE                 | 17,390               | 17,000                 | 21,769                   | 17,850                       |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-614.60-01 | CELL PHONE/PAGER          | 131                  | 100                    | 150                      | 150                          |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-615.40-00 | TRAINING & CONFERENCES    | 16                   | 16                     | 0                        | 5,000                        |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-615.40-01 | MEETINGS AND MILEAGE      | 0                    | 0                      | 0                        | 500                          |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-618.20-00 | OTHER GOVT AGENCY CHARGES | 2,089,977            | 1,773,000              | 1,721,323                | 1,862                        |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 420-5475-618.20-10 | FRANCHISE FEE             | 0                    | 5,000                  | 2,000                    | 3,000                        |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | SERVICES                 | Sum                          |                                       | <b>2,264,266</b>  | <b>4,092,616</b>  | <b>2,005,491</b>  | <b>2,381,362</b>  | <b>-41.8%</b>  |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | OFFICE EXPENSES          | 420-5475-620.20-00           | FUEL & OIL SUPPLIES                   | 4,306             | 0                 | 4,000             | 4,000             |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-5475-620.90-00           | OTHER MISC. MAIN SUPPLIES             | 0                 | 0                 | 0                 | 0                 |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-5475-621.90-00           | MISC OPERATING SUPPLIES               | 1,604             | 1,500             | 1,849             | 1,500             |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | OFFICE EXPENSES          | Sum                          |                                       | <b>5,910</b>      | <b>1,500</b>      | <b>5,849</b>      | <b>5,500</b>      | <b>266.7%</b>  |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | OTHER EXPENSES           | 420-5475-639.50-99           | LEGAL SERVICES                        | 18,015            | 7,000             | 1,511             | 7,000             |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | OTHER EXPENSES           | Sum                          |                                       | <b>18,015</b>     | <b>7,000</b>      | <b>1,511</b>      | <b>7,000</b>      | <b>0.0%</b>    |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | CAPITAL OUTLAY           | 420-5475-642.05-62           | LIFT STATION PUMPS                    | 25,746            | 40,000            | 2,640             | 40,000            |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-5475-642.05-88           | BAYFRONT LIFT STATION                 | 0                 | 0                 | 0                 | 0                 |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-5475-643.20-00           | ABOVE \$5,000 IN VALUE                | 0                 | 0                 | 0                 | 0                 |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-5475-645.10-00           | DEPRECIATION EXPENSE                  | 363,597           | 0                 | 29,802            | 31,292            |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | CAPITAL OUTLAY           | Sum                          |                                       | <b>389,343</b>    | <b>40,000</b>     | <b>32,442</b>     | <b>71,292</b>     | <b>78.2%</b>   |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | DEBT SERVICE             | 420-5475-650.10-00           | PRINCIPAL PAYMENTS                    | 0                 | 0                 | 0                 | 0                 |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-5475-650.20-00           | INTEREST PAYMENTS                     | 7,272             | 0                 | 0                 | 0                 |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | DEBT SERVICE             | Sum                          |                                       | <b>7,272</b>      | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>#DIV/0!</b> |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | INTERFUND/ALLOC          | 420-5475-660.10-00           | ADMINISTRATIVE CHARGES                | 126,050           | 126,050           | 126,050           | 129,832           |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-5475-661.10-00           | INFO SERV CHG ALLOCATE                | 15,151            | 14,501            | 14,501            | 14,936            |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-5475-661.20-00           | VEHICLE REPLACEMENT CHG               | 0                 | 3,028             | 1,514             | 3,119             |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-5475-661.30-00           | FAC MAINT CHG ALLOCATE                | 27,148            | 28,420            | 14,210            | 29,273            |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | INTERFUND/ALLOC          | Sum                          |                                       | <b>168,349</b>    | <b>171,999</b>    | <b>156,275</b>    | <b>177,159</b>    | <b>3.0%</b>    |
|                   |                           |                        |                      |                           |                    |                           | CAPITAL PROJECTS     | CAPITAL PROJECTS-OTHER | CAPITAL OUTLAY           | 420-5990-642.05-57           | EXPAND WWTP                           | 1,790,510         | 12,650,000        | 9,200,000         | 9,200,000         |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-5990-642.05-61           | SWR INFILTRATION                      | 0                 | 400,000           | 0                 | 400,000           |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-5990-642.05-90           | FORCE MAIN RELOC SYC CROS             | 0                 | 250,000           | 0                 | 7,000,000         |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-5990-642.05-93           | CORP AG RELOC & CLNUP                 | 0                 | 345,000           | 100,000           | 0                 |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | CAPITAL OUTLAY           | Sum                          |                                       | <b>1,790,510</b>  | <b>13,645,000</b> | <b>9,300,000</b>  | <b>16,600,000</b> | <b>21.7%</b>   |
|                   |                           |                        |                      |                           |                    |                           | TRANSFERS            | TRANSFERS OUT          | TRANSFERS OUT            | 420-9999-690.42-00           | SEWER FUND                            | 0                 | 0                 | 0                 | 0                 |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          | 420-9999-690.67-50           | 2010 DEBT SERVICE WWTP                | 4,820,000         | 245,000           | 250,000           | 260,000           |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        | TRANSFERS OUT            | Sum                          |                                       | <b>4,820,000</b>  | <b>245,000</b>    | <b>250,000</b>    | <b>260,000</b>    |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          |                              |                                       | <b>10,084,056</b> | <b>19,260,713</b> | <b>12,938,797</b> | <b>20,714,141</b> | <b>7.5%</b>    |
|                   |                           |                        |                      |                           | 420 Total          |                           |                      |                        |                          |                              |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 450                | VEHICLE REPLACEMENT FUND  | ASSET CAPITALIZATION | ASSET CAPITALIZATION   | OTHER EXPENSES           | 450-4900-630.90-99           | CONTRA FIXED ASSETS                   | (177,393)         | 0                 | 0                 | 0                 |                |
| OTHER EXPENSES    | Sum                       |                        | <b>(177,393)</b>     | <b>0</b>                  |                    |                           |                      |                        | <b>0</b>                 | <b>0</b>                     |                                       |                   |                   |                   |                   |                |
| MISC. REPLACEMENT | VEHICLE REPLACEMENT       | CAPITAL OUTLAY         | 450-6210-644.30-01   | PUBLIC WORKS              |                    |                           |                      |                        | 29,921                   | 175,000                      | 198,988                               | 175,000           |                   |                   |                   |                |
|                   |                           |                        | 450-6210-644.30-02   | POLICE VEHICLES/EQUIPMENT |                    |                           |                      |                        | 152,593                  | 70,000                       | 91,900                                | 70,000            |                   |                   |                   |                |
|                   |                           |                        | 450-6210-645.10-00   | DEPRECIATION EXPENSE      |                    |                           |                      |                        | 144,705                  | 80,000                       | 172,585                               | 181,214           |                   |                   |                   |                |
|                   |                           | CAPITAL OUTLAY         | Sum                  |                           |                    |                           |                      |                        | <b>327,219</b>           | <b>325,000</b>               | <b>463,473</b>                        | <b>426,214</b>    | <b>31.1%</b>      |                   |                   |                |
|                   |                           |                        |                      |                           | <b>149,825</b>     | <b>325,000</b>            | <b>463,473</b>       | <b>426,214</b>         | <b>31.1%</b>             |                              |                                       |                   |                   |                   |                   |                |
| 450 Total         |                           |                        |                      |                           |                    |                           |                      |                        |                          |                              |                                       |                   |                   |                   |                   |                |
| 460               | EQUIPMENT REPLACEMENT FND | CITY CLERK             | INFORMATION SYSTEMS  | SALARIES AND BENEFITS     | 460-4430-601.10-00 | REGULAR                   | 165,641              | 161,087                | 178,083                  | 167,530                      |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 460-4430-601.30-00 | OVERTIME PAY              | 11,828               | 10,328                 | 19,840                   | 10,741                       |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 460-4430-601.44-00 | ACTING/INCENTIVE PAY      | 1,503                | 971                    | 4,299                    | 1,010                        |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 460-4430-601.45-00 | ADMIN/EXECUTIVE PAY       | 470                  | 111                    | 46                       | 115                          |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 460-4430-601.46-00 | BONUS                     | 12,071               | 0                      | 0                        | 0                            |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           | 460-4430-601.48-00 | LONGEVITY PAY             | 1,509                | 1,440                  | 1,774                    | 1,440                        |                                       |                   |                   |                   |                   |                |
|                   |                           |                        |                      |                           |                    |                           |                      |                        |                          |                              |                                       |                   |                   |                   |                   |                |

115

| Fund | Fund Description          | Department Description | Division Description      | Activity Description  | Account                   | Account Description       | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET<br>PLAN | % Change<br>from<br>FY16-17<br>Budget |                  |                  |                |                  |              |
|------|---------------------------|------------------------|---------------------------|-----------------------|---------------------------|---------------------------|--------------------|-------------------|--------------------------|------------------------------|---------------------------------------|------------------|------------------|----------------|------------------|--------------|
| 460  | EQUIPMENT REPLACEMENT FND | CITY CLERK             | INFORMATION SYSTEMS       | SALARIES AND BENEFITS | 460-4430-606.02-00        | PERS ER CONTRIB           | 28,387             | 28,312            | 34,206                   | 28,428                       |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 460-4430-606.05-00        | PERS SURVIVOR BENEFIT     | 47                 | 0                 | 46                       | 0                            |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 460-4430-606.11-00        | MEDICARE                  | 2,803              | 2,517             | 2,958                    | 2,517                        |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 460-4430-606.20-00        | 401A EXECUTIVES           | 774                | 748               | 232                      | 778                          |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 460-4430-606.21-00        | AUTO ALLOWANCE            | 125                | 0                 | 103                      | 0                            |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 460-4430-606.40-00        | HEALTH INSURANCE          | 26,523             | 28,915            | 28,718                   | 30,939                       |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 460-4430-606.42-00        | DENTAL INSURANCE          | 3,626              | 3,705             | 4,164                    | 3,890                        |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 460-4430-606.43-00        | VISION INSURANCE          | 503                | 515               | 574                      | 525                          |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 460-4430-606.44-00        | LIFE INSURANCE            | 167                | 154               | 161                      | 154                          |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 460-4430-606.45-00        | LONG TERM DISABILITY INS  | 1,305              | 1,194             | 1,387                    | 1,194                        |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 460-4430-606.46-00        | ACCIDENTAL DEATH & DISM.  | 29                 | 25                | 31                       | 25                           |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 460-4430-606.57-00        | ALLOC COMPENSATD ABSENCES | 618                | 0                 | 0                        | 0                            |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | SALARIES AND BENEFITS Sum |                           |                    |                   |                          |                              |                                       | <b>257,928</b>   | <b>240,022</b>   | <b>276,621</b> | <b>249,287</b>   | <b>3.9%</b>  |
|      |                           |                        |                           |                       | SERVICES                  |                           |                    |                   |                          |                              |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-611.40-00           | CONSULTING SERVICES                   | 3,000            | 3,000            | 0              | 3,000            |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-613.10-00           | REPAIR & MAINT                        | 0                | 0                | 1,189          | 0                |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-613.10-03           | COMP SOFTWARE SUPPORT                 | 133,537          | 164,000          | 192,828        | 180,675          |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-613.10-04           | COMP HARDWARE SUPPORT                 | 11,220           | 15,000           | 18,116         | 20,000           |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-614.60-00           | TELEPHONE                             | 11,916           | 36,600           | 14,700         | 16,000           |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-614.60-01           | CELL PHONE/PAGER                      | 345              | 0                | 486            | 540              |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-614.60-02           | MAIN. AGMT FOR PHONE SYSM             | 11,600           | 13,000           | 14,956         | 13,000           |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-615.20-00           | MEMBERSHIPS                           | 195              | 195              | 282            | 195              |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-615.40-00           | TRAINING & CONFERENCES                | 5,023            | 5,000            | 0              | 5,000            |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-615.40-01           | MEETINGS AND MILEAGE                  | 0                | 0                | 0              | 100              |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-616.10-00           | EQUIPMENT RENTALS                     | 6,236            | 6,700            | 5,425          | 6,700            |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-616.10-01           | COPIER LEASE                          | 89               | 85               | 92             | 85               |              |
|      |                           |                        |                           |                       | SERVICES Sum              |                           |                    |                   |                          |                              |                                       | <b>183,161</b>   | <b>243,580</b>   | <b>248,075</b> | <b>245,295</b>   | <b>0.7%</b>  |
|      |                           |                        |                           |                       | OFFICE EXPENSES           |                           |                    |                   |                          | 460-4430-622.30-00           | POSTAGE & DELIVERY                    | 12               | 25               | 5              | 25               |              |
|      |                           |                        |                           |                       | OFFICE EXPENSES Sum       |                           |                    |                   |                          |                              |                                       | <b>12</b>        | <b>25</b>        | <b>5</b>       | <b>25</b>        | <b>0.0%</b>  |
|      |                           |                        |                           |                       | CAPITAL OUTLAY            |                           |                    |                   |                          |                              |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-643.10-05           | DELL COMPUTERS                        | 128,066          | 350,000          | 115,305        | 350,000          |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-643.10-16           | EMERGENCY OPERATIONS CNTR             | 9,583            | 0                | 9,395          | 20,000           |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-645.10-00           | DEPRECIATION EXPENSE                  | 138,865          | 0                | 138,557        | 145,485          |              |
|      |                           |                        |                           |                       | CAPITAL OUTLAY Sum        |                           |                    |                   |                          |                              |                                       | <b>276,514</b>   | <b>350,000</b>   | <b>263,257</b> | <b>515,485</b>   | <b>47.3%</b> |
|      |                           |                        |                           |                       | INTERFUND/ALLOC           |                           |                    |                   |                          |                              |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-660.10-00           | ADMINISTRATIVE CHARGES                | 23,351           | 23,351           | 23,351         | 24,052           |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4430-661.30-00           | FAC MAINT CHG ALLOCATE                | 14,682           | 15,360           | 16,640         | 15,821           |              |
|      |                           |                        |                           |                       | INTERFUND/ALLOC Sum       |                           |                    |                   |                          |                              |                                       | <b>38,033</b>    | <b>38,711</b>    | <b>39,991</b>  | <b>39,872</b>    | <b>3.0%</b>  |
|      |                           |                        |                           |                       | ASSET CAPITALIZATION      |                           |                    |                   |                          |                              |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       |                           |                           |                    |                   |                          | 460-4900-630.90-99           | CONTRA FIXED ASSETS                   | (103,992)        | (449,000)        | 0              | (449,000)        |              |
|      |                           |                        |                           |                       | OTHER EXPENSES Sum        |                           |                    |                   |                          |                              |                                       | <b>(103,992)</b> | <b>(449,000)</b> | <b>0</b>       | <b>(449,000)</b> |              |
|      |                           |                        |                           |                       | <b>460 Total</b>          |                           |                    |                   |                          |                              |                                       | <b>651,655</b>   | <b>423,338</b>   | <b>827,948</b> | <b>600,965</b>   | <b>42.0%</b> |
| 470  | FACILITY MAINTENANCE FUND | PUBLIC WORKS           | FACILITY MAINTENANCE-OPER | SALARIES AND BENEFITS | 470-5433-601.10-00        | REGULAR                   | 51,181             | 0                 | 55,209                   | 0                            |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-601.13-00        | TEMPORARY PART-TIME       | 0                  | 47,159            | 0                        | 49,045                       |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-601.30-00        | OVERTIME PAY              | 370                | 346               | 1,396                    | 360                          |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-601.44-00        | ACTING/INCENTIVE PAY      | 0                  | 614               | 0                        | 639                          |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-601.46-00        | BONUS                     | 3,874              | 0                 | 0                        | 0                            |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-601.48-00        | LONGEVITY PAY             | 722                | 0                 | 1,008                    | 0                            |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-606.02-00        | PERS ER CONTRIB           | 8,970              | 8,603             | 11,739                   | 8,638                        |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-606.05-00        | PERS SURVIVOR BENEFIT     | 25                 | 0                 | 26                       | 0                            |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-606.07-00        | PARS ER CONTRIB           | 0                  | 23                | 0                        | 23                           |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-606.11-00        | MEDICARE                  | 812                | 0                 | 835                      | 0                            |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-606.21-00        | AUTO ALLOWANCE            | 0                  | 698               | 0                        | 698                          |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-606.40-00        | HEALTH INSURANCE          | 18,335             | 19,193            | 21,533                   | 20,537                       |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-606.42-00        | DENTAL INSURANCE          | 1,773              | 1,739             | 2,077                    | 1,826                        |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-606.43-00        | VISION INSURANCE          | 256                | 0                 | 299                      | 0                            |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-606.44-00        | LIFE INSURANCE            | 80                 | 251               | 88                       | 251                          |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-606.45-00        | LONG TERM DISABILITY INS  | 419                | 71                | 479                      | 71                           |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-606.46-00        | ACCIDENTAL DEATH & DISM.  | 19                 | 368               | 20                       | 368                          |                                       |                  |                  |                |                  |              |
|      |                           |                        |                           |                       | 470-5433-606.57-00        | ALLOC COMPENSATD ABSENCES | 341                | 17                | 0                        | 18                           |                                       |                  |                  |                |                  |              |

116

| Fund             | Fund Description          | Department Description   | Division Description      | Activity Description  | Account            | Account Description      | FY15-16 ACTUALS  | FY16-17 BUDGET | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN | % Change from FY16-17 Budget |
|------------------|---------------------------|--------------------------|---------------------------|-----------------------|--------------------|--------------------------|------------------|----------------|-----------------------|------------------------|------------------------------|
| 470              | FACILITY MAINTENANCE FUND | PUBLIC WORKS             | FACILITY MAINTENANCE-OPER | SALARIES AND BENEFITS | Sum                |                          | 87,176           | 79,082         | 94,708                | 82,473                 | 4.3%                         |
|                  |                           |                          |                           | SERVICES              |                    |                          |                  |                |                       |                        |                              |
|                  |                           |                          |                           |                       | 470-5433-611.90-00 | PROFESSIONAL SERVICES    | 12,871           | 37,000         | 31,945                | 0                      |                              |
|                  |                           |                          |                           |                       | 470-5433-613.10-00 | REPAIR & MAINT           | 29,946           | 35,000         | 33,737                | 0                      |                              |
|                  |                           |                          |                           |                       | 470-5433-613.30-00 | HVAC                     | 17,396           | 25,000         | 14,531                | 0                      |                              |
|                  |                           |                          |                           |                       | 470-5433-613.40-00 | BLDGS & STRUCTURES       | 41,893           | 42,000         | 50,047                | 0                      |                              |
|                  |                           |                          |                           |                       | 470-5433-613.50-00 | VEHICLE REPAIRS          | 9,357            | 8,000          | 3,682                 | 0                      |                              |
|                  |                           |                          |                           |                       | 470-5433-613.90-01 | OTHER                    | 1,784            | 2,000          | 439                   | 0                      |                              |
|                  |                           |                          |                           |                       | 470-5433-613.90-02 | FIRE                     | 360              | 2,500          | 1,092                 | 0                      |                              |
|                  |                           |                          |                           |                       | 470-5433-614.20-00 | ELECTRICITY              | 137,761          | 135,000        | 143,153               | 148,500                |                              |
|                  |                           |                          |                           |                       | 470-5433-614.30-00 | GAS                      | 24,851           | 50,000         | 55,896                | 55,000                 |                              |
|                  |                           |                          |                           |                       | 470-5433-614.60-00 | TELEPHONE                | 23,072           | 21,000         | 26,786                | 22,050                 |                              |
|                  |                           |                          |                           |                       | 470-5433-614.60-01 | CELL PHONE/PAGER         | 752              | 650            | 1,350                 | 0                      |                              |
|                  |                           |                          |                           |                       | 470-5433-614.70-00 | WATER                    | 37,168           | 45,000         | 24,789                | 0                      |                              |
|                  |                           |                          |                           | SERVICES              | Sum                |                          | 337,210          | 403,150        | 387,447               | 225,550                | -44.1%                       |
|                  |                           |                          |                           | OFFICE EXPENSES       |                    |                          |                  |                |                       |                        |                              |
|                  |                           |                          |                           |                       | 470-5433-620.30-00 | HARDWARE SUPPLIES        | 1,413            | 1,500          | 855                   | 1,500                  |                              |
|                  |                           |                          |                           |                       | 470-5433-620.40-00 | JANITORIAL SUPPLIES      | 31,939           | 32,000         | 22,512                | 32,000                 |                              |
|                  |                           |                          |                           |                       | 470-5433-621.80-00 | UNIFORM & SAFETY APPAREL | 4,619            | 6,400          | 4,456                 | 6,400                  |                              |
|                  |                           |                          |                           | OFFICE EXPENSES       | Sum                |                          | 37,971           | 39,900         | 27,823                | 39,900                 | 0.0%                         |
|                  |                           |                          |                           | INTERFUND/ALLOC       |                    |                          |                  |                |                       |                        |                              |
|                  |                           |                          |                           |                       | 470-5433-660.10-00 | ADMINISTRATIVE CHARGES   | 22,473           | 22,473         | 22,473                | 23,147                 |                              |
|                  |                           |                          |                           |                       | 470-5433-661.10-00 | INFO SERV CHG ALLOCATE   | 7,576            | 7,251          | 7,251                 | 7,469                  |                              |
|                  |                           |                          |                           |                       | 470-5433-661.30-00 | FAC MAINT CHG ALLOCATE   | (177,846)        | 0              | (225,471)             | (230,000)              |                              |
|                  |                           |                          |                           | INTERFUND/ALLOC       | Sum                |                          | (147,798)        | 29,724         | (195,747)             | (199,384)              |                              |
| <b>470 Total</b> |                           |                          |                           |                       |                    |                          | <b>314,560</b>   | <b>551,856</b> | <b>314,232</b>        | <b>148,539</b>         | <b>-73.1%</b>                |
| 511              | GASB 45 OPEB LIABILITY    | OTHER                    | ADMINISTRATION            | SALARIES AND BENEFITS | 511-3005-606.41-01 | RETIREES                 | 3,633            | 0              | 3,979                 | 0                      |                              |
|                  |                           |                          |                           | SALARIES AND BENEFITS | Sum                |                          | 3,633            | 0              | 3,979                 | 0                      |                              |
|                  |                           |                          |                           | SERVICES              | 511-3005-611.40-00 | CONSULTING SERVICES      | 8,500            | 0              | 8,919                 | 0                      |                              |
|                  |                           |                          |                           | SERVICES              | Sum                |                          | 8,500            | 0              | 8,919                 | 0                      |                              |
|                  |                           |                          |                           | CAPITAL OUTLAY        | 511-3005-645.10-10 | ACTUARIAL REQ CONTRIB    | 0                | 136,000        | 136,000               | 136,000                |                              |
|                  |                           |                          |                           | CAPITAL OUTLAY        | Sum                |                          | 0                | 136,000        | 136,000               | 136,000                | 0.0%                         |
|                  |                           | CITY MANAGER             | BUSINESS DEVELOPMENT      | SALARIES AND BENEFITS | 511-4125-606.41-01 | RETIREES                 | 0                | 4,000          | 0                     | 4,000                  |                              |
|                  |                           |                          |                           | SALARIES AND BENEFITS | Sum                |                          | 0                | 4,000          | 0                     | 4,000                  | 0.0%                         |
|                  |                           | CITY CLERK               | MANAGEMENT SVC            | SALARIES AND BENEFITS | 511-4420-606.41-01 | RETIREES                 | 1,769            | 5,000          | 1,422                 | 5,000                  |                              |
|                  |                           |                          |                           | SALARIES AND BENEFITS | Sum                |                          | 1,769            | 5,000          | 1,422                 | 5,000                  | 0.0%                         |
|                  |                           | PUBLIC SAFETY            | POLICE ADMIN/INSP/SUPPORT | SALARIES AND BENEFITS | 511-5160-606.41-01 | RETIREES                 | 9,997            | 7,490          | 11,510                | 7,677                  |                              |
|                  |                           |                          |                           | SALARIES AND BENEFITS | Sum                |                          | 9,997            | 7,490          | 11,510                | 7,677                  | 2.5%                         |
|                  |                           |                          | POLICE PATROL             | SALARIES AND BENEFITS | 511-5164-606.41-01 | RETIREES                 | 22,808           | 31,000         | 19,963                | 31,775                 |                              |
|                  |                           |                          |                           | SALARIES AND BENEFITS | Sum                |                          | 22,808           | 31,000         | 19,963                | 31,775                 | 2.5%                         |
|                  |                           | COMMUNITY DEVELOPMENT    | BUSINESS & REGIONAL PLNG  | SALARIES AND BENEFITS | 511-5235-606.41-01 | RETIREES                 | 364              | 4,521          | 4,521                 | 4,521                  |                              |
|                  |                           |                          |                           | SALARIES AND BENEFITS | Sum                |                          | 364              | 4,521          | 4,521                 | 4,521                  | 0.0%                         |
|                  |                           | PARKS & REC              | HANNA CHILD CARE          | SALARIES AND BENEFITS | 511-5517-601.10-00 | REGULAR                  | 0                | 0              | 0                     | 0                      |                              |
|                  |                           |                          |                           | SALARIES AND BENEFITS | 511-5517-606.41-01 | RETIREES                 | 1,488            | 1,605          | 1,759                 | 1,605                  |                              |
|                  |                           |                          |                           | SALARIES AND BENEFITS | Sum                |                          | 1,488            | 1,605          | 1,759                 | 1,605                  | 0.0%                         |
|                  |                           |                          | CHILD CARE - LUPINE SCH   | SALARIES AND BENEFITS | 511-5518-601.10-00 | REGULAR                  | 0                | 0              | 0                     | 0                      |                              |
|                  |                           |                          |                           | SALARIES AND BENEFITS | 511-5518-606.41-01 | RETIREES                 | 1,488            | 0              | 1,759                 | 0                      |                              |
|                  |                           |                          |                           | SALARIES AND BENEFITS | Sum                |                          | 1,488            | 0              | 1,759                 | 0                      |                              |
|                  |                           | AFFORDABLE HOUSING PROGM | AFFORDABLE HOUSING PROGM  | SALARIES AND BENEFITS | 511-6000-606.41-01 | RETIREES                 | 0                | 2,952          | 0                     | 2,952                  |                              |
|                  |                           |                          |                           | SALARIES AND BENEFITS | Sum                |                          | 0                | 2,952          | 0                     | 2,952                  | 0.0%                         |
| <b>511 Total</b> |                           |                          |                           |                       |                    |                          | <b>50,046</b>    | <b>192,568</b> | <b>189,831</b>        | <b>193,530</b>         | <b>0.5%</b>                  |
| 730              | HERCULES GOLF CLUB        | TRANSFERS                | TRANSFERS OUT             | TRANSFERS OUT         | 730-9999-690.10-00 | GENERAL FUND             | 0                | 10,000         | 10,000                | 0                      |                              |
|                  |                           |                          |                           | TRANSFERS OUT         | Sum                |                          | 0                | 10,000         | 10,000                | 0                      |                              |
| <b>730 Total</b> |                           |                          |                           |                       |                    |                          | <b>0</b>         | <b>10,000</b>  | <b>10,000</b>         | <b>0</b>               | <b>-100.0%</b>               |
| 940              | GEN-FIXED ASSETS ACCT GRP | NON-DEPARTMENTAL         | NON-DIVISION              | CAPITAL OUTLAY        | 940-0000-645.10-00 | DEPRECIATION EXPENSE     | 2,651,562        | 0              | 2,570,621             | 2,699,152              |                              |
|                  |                           |                          |                           | CAPITAL OUTLAY        | Sum                |                          | 2,651,562        | 0              | 2,570,621             | 2,699,152              |                              |
| <b>940 Total</b> |                           |                          |                           |                       |                    |                          | <b>2,651,562</b> | <b>0</b>       | <b>2,570,621</b>      | <b>2,699,152</b>       | <b>#DIV/0!</b>               |
| 960              | RDA-FIXED ASSETS ACCT GRP | NON-DEPARTMENTAL         | NON-DIVISION              | CAPITAL OUTLAY        | 960-0000-645.10-00 | DEPRECIATION EXPENSE     | 310,157          | 0              | 310,157               | 325,655                |                              |
|                  |                           |                          |                           | CAPITAL OUTLAY        | Sum                |                          | 310,157          | 0              | 310,157               | 325,655                |                              |

117

| Fund             | Fund Description | Department Description | Division Description | Activity Description | Account | Account Description | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET<br>PLAN | % Change<br>from<br>FY16-17<br>Budget |
|------------------|------------------|------------------------|----------------------|----------------------|---------|---------------------|--------------------|-------------------|--------------------------|------------------------------|---------------------------------------|
| <b>960 Total</b> |                  |                        |                      |                      |         |                     | <b>310,157</b>     | <b>0</b>          | <b>310,157</b>           | <b>325,655</b>               |                                       |
|                  |                  |                        |                      |                      |         |                     | <b>36,198,223</b>  | <b>37,216,248</b> | <b>30,858,359</b>        | <b>30,939,467</b>            | <b>-17%</b>                           |

**CITY OF HERCULES - PROPOSED FY17-18 BUDGET (06-27-2017)**

FROM FY15-16 TO FY 17-18

**FUNDS 601 TO 675 - EXPENDITURES DETAIL BY FUND**

| Fund               | Fund Description          | Department Description | Division Description | Activity Description   | Account                 | Account Description       | FY15-16 ACTUALS         | FY16-17 BUDGET   | FY16-17 YE PROJECTION | FY 2017-18 BUDGET PLAN |               |
|--------------------|---------------------------|------------------------|----------------------|------------------------|-------------------------|---------------------------|-------------------------|------------------|-----------------------|------------------------|---------------|
| 601                | RDA-OPERATING FUND        | OTHER                  | ADMINISTRATION       | SERVICES               | 601-3005-611.90-00      | PROFESSIONAL SERVICES     | 27,713                  | 0                | 29,572                | 27,713                 |               |
|                    |                           |                        |                      |                        | 601-3005-613.40-00      | BLDGS & STRUCTURES        | 4,061                   | 0                | 3,250                 | 4,061                  |               |
|                    |                           |                        |                      |                        |                         | 601-3005-614.20-00        | ELECTRICITY             | 11,735           | 0                     | 10,886                 | 12,909        |
|                    |                           |                        |                      |                        |                         | 601-3005-614.70-00        | WATER                   | 2,988            | 0                     | 841                    | 3,287         |
|                    |                           |                        | CITY MANAGER         | BUSINESS DEVELOPMENT   | OTHER EXPENSES SERVICES | 601-3005-630.90-00        | OTHER MISCELLANEOUS EXP | 0                | 0                     | 0                      | 0             |
|                    |                           | 601-4125-611.60-00     |                      |                        |                         | FINANCIAL SERVICES        | 8,000                   | 0                | 0                     | 8,000                  |               |
|                    |                           |                        | TRANSFERS            | TRANSFERS OUT          | TRANSFERS OUT           | 601-4125-614.60-00        | TELEPHONE               | 647              | 0                     | 780                    | 0             |
|                    |                           | 601-9999-690.61-50     |                      |                        |                         | RDA 2005 TABS             | 0                       | 0                | 0                     | 0                      |               |
|                    |                           | 601-9999-690.61-90     |                      |                        |                         | 2007 RDA TAB SERIES A     | 0                       | 0                | 0                     | 0                      |               |
|                    |                           | <b>601 Total</b>       |                      |                        |                         |                           |                         | <b>55,145</b>    | <b>0</b>              | <b>45,328</b>          | <b>55,970</b> |
| 614                | OWNER PARTICIPATION AGMTS | OTHER                  | DEBT SERVICE         | OTHER EXPENSES         | 614-3010-630.40-21      | OWNER PART. AGMT-OTHER    | 1,698,072               | 0                | 1,410,014             | 1,880,018              |               |
|                    |                           |                        |                      |                        | 614-3010-630.40-24      | BRIDGE HOUSING LOAN       | 130,000                 | 0                | 130,000               | 130,000                |               |
| <b>614 Total</b>   |                           |                        |                      |                        |                         | <b>1,828,072</b>          | <b>0</b>                | <b>1,540,014</b> | <b>2,010,018</b>      |                        |               |
| 615                | RDA TAX ALLOC SERIES 2005 | NON-DEPARTMENTAL       | NON-DIVISION         | DEBT SERVICE           | 615-0000-650.20-00      | INTEREST PAYMENTS         | 9,705                   | 0                | 0                     | 0                      |               |
|                    |                           |                        |                      |                        | 615-3010-650.20-00      | INTEREST PAYMENTS         | 2,028,450               | 0                | 1,932,370             | 1,831,405              |               |
|                    |                           |                        | OTHER                | DEBT SERVICE           | DEBT SERVICE            | 615-3010-650.40-01        | TRUSTEE FEES            | 0                | 0                     | 0                      | 0             |
|                    |                           | 615-3010-650.40-02     |                      |                        |                         | ADMINISTRATOR FEES        | 1,925                   | 0                | 2,888                 | 1,925                  |               |
|                    |                           |                        | TRANSFERS            | TRANSFERS OUT          | TRANSFERS OUT           | 615-3010-650.10-00        | PRINCIPAL PAYMENTS      |                  |                       | 2,015,000              | 2,115,000     |
|                    |                           | 615-9999-690.61-90     |                      |                        |                         | 2007 RDA TAB SERIES A     | 2,640,134               | 0                | 2,620,664             | 2,635,575              |               |
| <b>615 Total</b>   |                           |                        |                      |                        |                         | <b>4,680,214</b>          | <b>0</b>                | <b>6,570,922</b> | <b>6,583,905</b>      |                        |               |
| 617                | RDA TAX ALLOC 2007 A      | OTHER                  | DEBT SERVICE         | DEBT SERVICE           | 617-3010-650.10-00      | PRINCIPAL PAYMENTS        | 335,000                 | 0                | 496,777               | 375,000                |               |
|                    |                           |                        |                      |                        | 617-3010-650.20-00      | INTEREST PAYMENTS         | 671,916                 | 0                | 652,393               | 631,731                |               |
|                    |                           |                        |                      |                        | 617-3010-650.40-01      | TRUSTEE FEES              | 0                       | 0                | 0                     | 0                      |               |
| <b>617 Total</b>   |                           |                        |                      |                        |                         | <b>1,006,916</b>          | <b>0</b>                | <b>1,149,170</b> | <b>1,006,731</b>      |                        |               |
| 618                | RDA TAX ALLOC 2007 B      | OTHER                  | DEBT SERVICE         | DEBT SERVICE           | 618-3010-650.10-00      | PRINCIPAL PAYMENTS        | 315,000                 | 0                | 495,000               | 340,000                |               |
|                    |                           |                        |                      |                        | 618-3010-650.20-00      | INTEREST PAYMENTS         | 429,022                 | 0                | 415,718               | 401,687                |               |
|                    |                           |                        |                      |                        | 618-3010-650.40-01      | TRUSTEE FEES              | 0                       | 0                | 0                     | 0                      |               |
| <b>618 Total</b>   |                           |                        |                      |                        |                         | <b>744,022</b>            | <b>0</b>                | <b>910,718</b>   | <b>741,687</b>        |                        |               |
| 619                | 2007 RDA TAB SERIES A     | OTHER                  | DEBT SERVICE         | DEBT SERVICE           | 619-3010-650.20-00      | INTEREST PAYMENTS         | 2,370,134               | 0                | 2,360,663             | 2,360,663              |               |
|                    |                           |                        |                      |                        | 619-3010-650.40-01      | TRUSTEE FEES              | 0                       | 0                | 0                     | 0                      |               |
|                    |                           |                        |                      |                        | 619-3010-650.40-02      | ADMINISTRATOR FEES        | 10,848                  | 0                | 1,500                 | 10,848                 |               |
|                    |                           |                        | TRANSFERS            | TRANSFERS OUT          | TRANSFERS OUT           | 619-3010-650.10-00        | PRINCIPAL PAYMENTS      |                  |                       | 260,000                | 285,000       |
|                    |                           | 619-9999-690.60-10     |                      |                        |                         | RDA OPERATING             | 945,957                 | 0                | 0                     | 0                      |               |
|                    |                           | 619-9999-690.61-40     |                      |                        |                         | OWNER PARTICIPATION AGMTS | 1,698,072               | 0                | 1,880,118             | 1,880,118              |               |
| <b>619 Total</b>   |                           |                        |                      |                        |                         | <b>5,025,010</b>          | <b>0</b>                | <b>4,502,281</b> | <b>4,536,629</b>      |                        |               |
| 620                | RETIREMENT OBLIGATION FND | TRANSFERS              | TRANSFERS OUT        | TRANSFERS OUT          | 620-9999-690.61-00      | TRANSFERS OUT TO          | 5,132,564               | 0                | 0                     | 0                      |               |
|                    |                           |                        |                      |                        | 620-9999-690.61-40      | OWNER PARTICIPATION AGMTS | 130,000                 | 0                | 130,000               | 130,000                |               |
|                    |                           |                        |                      |                        | 620-9999-690.61-50      | RDA 2005 TABS             | 2,173,497               | 0                | 7,460,960             | 3,946,405              |               |
|                    |                           |                        |                      |                        | 620-9999-690.61-70      | 2007A                     | 331,182                 | 0                | 681,183               | 1,006,731              |               |
|                    |                           |                        |                      |                        | 620-9999-690.61-80      | 2007B                     | 211,261                 | 0                | 745,716               | 745,688                |               |
| <b>620 Total</b>   |                           |                        |                      |                        |                         | <b>7,978,504</b>          | <b>0</b>                | <b>9,017,859</b> | <b>5,828,824</b>      |                        |               |
| 630                | RDA - CAPITAL PROJECT FND | OTHER                  | DEBT SERVICE         | DEBT SERVICE           | 630-3010-650.90-00      | OTHER DEBT SERVICE EXP    | 0                       | 0                | 0                     | 0                      |               |
|                    |                           |                        |                      |                        | 630-5990-611.90-00      | PROFESSIONAL SERVICES     | 0                       | 0                | 235,287               | 0                      |               |
|                    |                           |                        | CAPITAL PROJECTS     | CAPITAL PROJECTS-OTHER | SERVICES                | 630-5990-630.30-00        | GAINS / LOSSES          | 0                | 0                     | 11,952,809             | 0             |
|                    |                           | 630-9999-690.10-00     |                      |                        |                         | GENERAL FUND              | 0                       | 0                | 0                     | 0                      |               |
|                    |                           |                        | TRANSFERS            | TRANSFERS OUT          | TRANSFERS OUT           | 630-9999-690.61-50        | RDA 2005 TABS           | 212,290          | 0                     | 1,546,663              | 212,290       |
| 630-9999-690.61-90 | 2007 RDA TAB SERIES A     | 0                      |                      |                        |                         | 0                         | 1,349,580               | 0                |                       |                        |               |

111

| Fund             | Fund Description          | Department Description   | Division Description     | Activity Description | Account            | Account Description       | FY15-16<br>ACTUALS | FY16-17<br>BUDGET | FY16-17 YE<br>PROJECTION | FY 2017-18<br>BUDGET<br>PLAN |
|------------------|---------------------------|--------------------------|--------------------------|----------------------|--------------------|---------------------------|--------------------|-------------------|--------------------------|------------------------------|
| <b>630 Total</b> |                           |                          |                          |                      |                    |                           | <b>212,290</b>     | <b>0</b>          | <b>15,094,339</b>        | <b>212,290</b>               |
| 631              | RDA CAPITAL PROJECTS MULT | CAPITAL PROJECTS         | TRAFFIC FACILITIES       | CAPITAL OUTLAY       | 631-5970-641.05-35 | SYCAMORE DOWNTOWN PROJECT | (39,321)           | 0                 | 0                        | 0                            |
| <b>631 Total</b> |                           |                          |                          |                      |                    |                           | <b>(39,321)</b>    | <b>0</b>          | <b>0</b>                 | <b>0</b>                     |
| 640              | HOUSING SET-ASIDE OPERATE | AFFORDABLE HOUSING PROGM | AFFORDABLE HOUSING PROGM | SERVICES             | 640-6000-611.90-00 | PROFESSIONAL SERVICES     | 0                  | 0                 | 216,592                  | 0                            |
|                  |                           |                          |                          | OTHER EXPENSES       | 640-6000-630.30-00 | GAINS / LOSSES            | 0                  | 0                 | 0                        | 0                            |
|                  |                           | TRANSFERS                | TRANSFERS OUT            | TRANSFERS OUT        | 640-9999-690.61-40 | OWNER PARTICIPATION AGMTS | 0                  | 0                 | 0                        | 0                            |
| <b>640 Total</b> |                           |                          |                          |                      |                    |                           | <b>0</b>           | <b>0</b>          | <b>216,592</b>           | <b>0</b>                     |
| 672              | 2003B DEBT SERVICE PFA    | OTHER                    | DEBT SERVICE             | DEBT SERVICE         | 672-3010-650.10-00 | PRINCIPAL PAYMENTS        | 235,000            | 245,000           | 367,500                  | 255,000                      |
|                  |                           |                          |                          |                      | 672-3010-650.20-00 | INTEREST PAYMENTS         | 330,153            | 320,073           | 243,913                  | 309,509                      |
|                  |                           |                          |                          |                      | 672-3010-650.40-01 | TRUSTEE FEES              | 2,420              | 3,500             | 3,630                    | 2,420                        |
| <b>672 Total</b> |                           |                          |                          |                      |                    |                           | <b>567,573</b>     | <b>568,573</b>    | <b>615,043</b>           | <b>566,929</b>               |
| 673              | 2009 DEBT SERVICE PFA     | OTHER                    | DEBT SERVICE             | DEBT SERVICE         | 673-3010-650.10-00 | PRINCIPAL PAYMENTS        | 145,000            | 145,000           | 232,500                  | 165,000                      |
|                  |                           |                          |                          |                      | 673-3010-650.20-00 | INTEREST PAYMENTS         | 769,740            | 769,740           | 769,740                  | 748,040                      |
|                  |                           |                          |                          |                      | 673-3010-650.40-01 | TRUSTEE FEES              | 2,900              | 2,750             | 4,350                    | 2,900                        |
|                  |                           |                          |                          |                      | 673-3010-650.40-04 | CONT. DISCLOSURE          | 0                  | 1,750             | 0                        | 0                            |
| <b>673 Total</b> |                           |                          |                          |                      |                    |                           | <b>917,640</b>     | <b>919,240</b>    | <b>1,006,590</b>         | <b>915,940</b>               |
| 675              | 2010 DEBT SERVICE WWTP    | OTHER                    | DEBT SERVICE             | DEBT SERVICE         | 675-3010-650.10-00 | PRINCIPAL PAYMENTS        | 0                  | 240,000           | 0                        | 0                            |
|                  |                           |                          |                          |                      | 675-3010-650.20-00 | INTEREST PAYMENTS         | 0                  | 493,013           | 0                        | 0                            |
|                  |                           |                          |                          |                      | 675-3010-650.40-01 | TRUSTEE FEES              | 0                  | 1,250             | 0                        | 0                            |
|                  |                           |                          |                          |                      | 675-3010-650.40-04 | CONT. DISCLOSURE          | 0                  | 2,500             | 0                        | 0                            |
|                  |                           |                          |                          |                      | 675-3010-650.40-05 | ARBITRAGE CALCULATION     | 0                  | 6,500,000         | 0                        | 0                            |
| <b>675 Total</b> |                           |                          |                          |                      |                    |                           | <b>0</b>           | <b>7,236,763</b>  | <b>0</b>                 | <b>0</b>                     |
|                  |                           |                          |                          |                      |                    |                           | <b>22,976,064</b>  | <b>8,724,576</b>  | <b>40,668,855</b>        | <b>22,458,922</b>            |

# **Capital Project Funds**

## **FY 2017-18**

### **Major Capital Projects**

**-List of Major Capital Projects/Projects on Hold/Source of Funds**

### **Development Impact Fee (DIF)**

**-General Public Facilities DIF**

**-Police Public Facilities DIF**

**-Fire Public Facilities DIF**

**-Parks and Recreation Public Facilities DIF**

**-Traffic Public Facilities DIF**

**-Subregional Transportation Mitigation  
Program (STMP)**

**-Capital Projects: Single Source Funded and Multi Source Funded**

**Major Capital Projects  
Fiscal Years 2017-2018 through 2021-2022 (06-13-2017)**

| Project Name   | Description   | Funding Source                             | Amount Funded  | COST BY YEAR     |                  |                  |                |                |                | Total Cost       | STATUS                          |
|--|---|--|----------------|------------------|------------------|------------------|----------------|----------------|----------------|------------------|---------------------------------|
|  |   |  |                | Estimate 2016-17 | 2017-18          | 2018-19          | 2019-20        | 2020-21        | 2021-22        |                  |                                 |
| <b>PARKS AND OPEN SPACE</b>                            |   |  |                |                  |                  |                  |                |                |                |                  |                                 |
| Restore Wetlands at Chelsea                            | This project is being administered by Ducks Unlimited with oversight by the City and fully funded by the State and Federal Govt. The goal is to restore Chelsea Wetlands to its original tidal wetland state to reduce flooding and improve wildlife habitat. | Grants administered by Ducks Unlimited     |                |                  |                  |                  |                |                |                |                  | Project is with Ducks Unlimited |
| Community Center/Swim Center                           | Pool re-plastering  | Parks & Recreation Development Impact Fees |                | 183,000          |                  |                  |                |                |                | 183,000          | Completed                       |
| West Side Park Amenity                                 | Restroom and Multi Purpose Half Court at Duck Pond Park   | General Fund/DIF                           | 176,000        | 33,000           | 180,000          |                  |                |                |                | 213,000          |                                 |
| Refugio Valley Lake Park Improvement Project           | Project to be defined   | Citywide Landscape & Lighting              |                | 10,000           | 500,000          |                  |                |                |                | 510,000          |                                 |
| Refugio Valley Lake                                    | Retaining Wall Repair   | Citywide Landscape & Lighting              |                |                  | 50,000           |                  |                |                |                | 50,000           |                                 |
| Refugio Valley Lake                                    | Tennis Court Backboard  | Citywide Landscape & Lighting              |                | 48,000           |                  |                  |                |                |                | 48,000           | Completed                       |
| <b>PARKS AND RECREATION - TOTAL FUNDING AND COSTS</b>  |   |  | <b>176,000</b> | <b>274,000</b>   | <b>730,000</b>   | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>1,004,000</b> |                                 |
| <b>STREETS AND SIDEWALKS</b>                           |   |  |                |                  |                  |                  |                |                |                |                  |                                 |
| Sidewalk Repair Program                                | This project is to repair sidewalks throughout the City as needed. This reduces liability claims and is funded through State and Regional sources.  | Measure J / Gas Tax                        |                | 50,000           | 35,000           | 35,000           | 35,000         | 35,000         | 35,000         | 225,000          | On - Going                      |
| Annual Street Maintenance Project FY16-17              | This project is to repair & maintain pavement throughout the City as part of the Street Maintenance Program and is funded through State and Regional sources.   | Measure J/Gas Tax                          |                |                  | 500,000          | 750,000          | 750,000        | 750,000        | 750,000        | 3,500,000        | On - Going                      |
| Refugio Valley Road Resurfacing                        | Overlay Refugio Valley Road from Sycamore to Redwood  | Measure J/Gas Tax                          |                | 485,000          |                  |                  |                |                |                | 485,000          | Completed                       |
| Repair to Local Streets from Garbage Truck Impacts     | Project repairs local streets damaged by garbage trucks. Provides funding for FY 16-17 Annual Street Maintenance Project  | Solid Waste Fund                           |                | -                | 176,000          |                  |                |                |                | 176,000          |                                 |
| Restriping Project                                     | This project will install new thermoplastic traffic stripes and markings throughout town.   | Measure J / Gas Tax                        |                | 75,000           | 75,000           |                  |                |                |                | 150,000          |                                 |
| Grant Funded Overlay Project                           | The project is the grant funding contribution to Annual Streets Overlay Project FY 16-17, Refugio Valley Road Overlay from Sycamore to Redwood  | One Bay Area Grant                         |                | 702,000          |                  |                  |                |                |                | 702,000          |                                 |
| Street Maintenance FY 16-17 Decision Packet            | Provides Funding for FY 16-17 Annual Street Maintenance Project   | General Fund                               |                |                  | 250,000          |                  |                |                |                | 250,000          |                                 |
| John Muir Parkway Sidewalk                             | Widen to 10 sidewalk from San Pable to Creekside Trail  | Developer                                  |                |                  | 100,000          |                  |                |                |                | 100,000          |                                 |
| Willow/Palm Sidewalk                                   | Install sidewalk from Hercules Transit Center to Sycamore   | Measure J TLC Grant/Gas Tax                |                |                  | 116,600          | 1,050,000        |                |                |                | 1,166,600        |                                 |
| <b>STREETS AND SIDEWALKS - TOTAL FUNDING AND COSTS</b> |   |  | <b>-</b>       | <b>1,312,000</b> | <b>1,252,600</b> | <b>1,835,000</b> | <b>785,000</b> | <b>785,000</b> | <b>785,000</b> | <b>6,754,600</b> | <b>-</b>                        |

122

| SEWER  |  |  |  |           |                  |                   |                  |                |                |                |                    |
|--|--|--|--|-----------|------------------|-------------------|------------------|----------------|----------------|----------------|--------------------|
| Inspect & Repair Sewer System Infiltration & Inflow - SSMP | As part of the Sanitary Sewer Master Plan that is required by the Regional Water Quality Control Board, this program proposes to clean and video inspect sewer mainlines throughout the city and repair/replace as needed. | Sewer Utility Enterprise Fund  |  |           | 1,600,000        | 250,000           | 250,000          | 250,000        |                | 2,350,000      | On-Going           |
| Pinole/Hercules Wastewater Treatment Improvements          | Expand the WWTP as required by the Regional Water Quality Control Board  | State Water Resource Control Board Revolving Loan \$26.5M and remaining balance from Sewer Utility Enterprise Fund |  | 9,200,000 | 9,200,000        | 7,000,000         |                  |                |                | 25,400,000     | Under Construction |
| Replace Mobile Offices at Corp Yard Site                   | Existing Trailer has served its useful life  | 50 % Sewer Utility Fund, 15% Gas Tax, 15% Citywide LLAD, 15% Measure J, 5% Capital Projects                        |  | 100,000   |                  |                   |                  |                |                | 100,000        |                    |
| Rehabilitate Lift Stations                                 | As identified in the Sanitary Sewer Master Plan, the City's lift stations need rehabilitation  | Sewer Utility Enterprise Fund  |  |           | 50,000           | 200,000           | 200,000          | 200,000        | 200,000        | 850,000        |                    |
| 24" Sewer Main Line  | From Waste Water Treatment Plant along Sycamore Ave to Partridge (3 Phases)  | Sewer Utility Enterprise Fund  |  |           | 7,000,000        |                   |                  |                |                | 7,000,000      |                    |
| <b>SEWER - TOTAL FUNDING AND COSTS</b>                     |  |  |  | -         | <b>9,300,000</b> | <b>17,850,000</b> | <b>7,450,000</b> | <b>450,000</b> | <b>450,000</b> | <b>200,000</b> | <b>35,700,000</b>  |

**MAJOR CAPITAL PROJECTS - FUNDS BY SOURCE (06-13-2017)**

| STATE & FEDERAL & DEVELOPER FUNDS                   |  | AMOUNT            | Est FY 16/17      | FY17/18           | FY18/19          | FY 19/20         | FY 20/21         | FY 21/22       |                      |
|---|--|-------------------|-------------------|-------------------|------------------|------------------|------------------|----------------|----------------------|
| OBAG Grant  | Overlay of asphalt on Refugio Valley Road from Sycamore to the high school | 702,000           | 100,000           | 602,000           |                  |                  |                  |                | Completed            |
| State Water Resource Control Board Revolving Loan   | Pinole/Hercules Wastewater Treatment Plant Upgrade/expansion               | 25,400,000        | 9,200,000         | 9,200,000         | 7,000,000        |                  |                  |                | In Progress          |
| Measure J TLC                                       | Willow/Palm Sidewalk   | 1,060,000         |                   | 106,000           | 954,000          |                  |                  |                |                      |
| Developer   | John Muir Parkway Sidewalk   | 100,000           |                   | 100,000           |                  |                  |                  |                |                      |
| General Fund  | FY 16-17 Decision Package: Street Maintenance Project                      | 250,000           |                   | 250,000           |                  |                  |                  |                |                      |
| <b>TOTAL STATE AND FEDERAL FUNDS - ALL PROJECTS</b> |  | <b>27,512,000</b> | <b>9,300,000</b>  | <b>10,258,000</b> | <b>7,954,000</b> | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>0</b>             |
| LOCAL FUNDS   |  | AMOUNT            | FY 16/17          | FY 17/18          | FY 18/19         | FY 19/20         | FY 20/21         | FY 21/22       |                      |
| Parks & Recreation Development Impact Fee           | Community Center Pool Replastering   | 183,000           | 183,000           |                   |                  |                  |                  |                | Completed            |
| General Fund  | West Side Park Amenity   | 213,000           | 33,000            | 180,000           |                  |                  |                  |                |                      |
| L&L Citywide Zone 10                                | Refugio Valley Lake Retaining Wall Repair                                  | 50,000            |                   | 50,000            |                  |                  |                  |                |                      |
| L&L Citywide Zone 10                                | Refugio Valley Lake Tennis Backboard                                       | 48,000            | 48,000            |                   |                  |                  |                  |                | Completed            |
| L&L Citywide Zone 10                                | Refugio Valley Park Improvement Project - To Be Determined                 | 510,000           | 10,000            | 500,000           |                  |                  |                  |                |                      |
| Measure J / Gas Tax 50/50 split                     | Sidewalk Replacement Program   | 225,000           | 50,000            | 35,000            | 35,000           | 35,000           | 35,000           | 35,000         |                      |
| Measure J/Gas Tax                                   | Annual Street Maintenance Project  | 3,500,000         | 0                 | 500,000           | 750,000          | 750,000          | 750,000          | 750,000        | On - Going           |
| Solid Waste Fund                                    | Repair to Local Streets due to impacts from garbage trucks                 | 176,000           |                   | 176,000           |                  |                  |                  |                |                      |
| Measure J / Gas Tax 50/50 split                     | Restriping Project   | 150,000           | 75,000            | 75,000            |                  |                  |                  |                |                      |
| Measure J / Gas Tax                                 | Refugio Overlay Project  | 485,000           | 485,000           |                   |                  |                  |                  |                | Completed            |
| Wastewater Utility Enterprise Fund                  | Rehabilitate Lift Stations per Sanitary Sewer Master Plan                  | 850,000           |                   | 50,000            | 200,000          | 200,000          | 200,000          | 200,000        |                      |
| Wastewater Utility Enterprise Fund                  | Inspect and Repair Sewer System Infiltration and Inflow                    | 2,350,000         |                   | 1,600,000         | 250,000          | 250,000          | 250,000          |                | Requirement of RWQCB |
| Wastewater Utility Enterprise Fund                  | Pinole/Hercules Wastewater Treatment Plant Upgrade/expansion               | 25,400,000        | 9,200,000         | 9,200,000         | 7,000,000        |                  |                  |                |                      |
| Gas Tax   | Replace Mobile Office at Corp Yard Site                                    | 30,000            | 30,000            |                   |                  |                  |                  |                |                      |
| Measure J   | Replace Mobile Office at Corp Yard Site                                    | 30,000            | 30,000            |                   |                  |                  |                  |                |                      |
| Lighting & Landscaping Zone 10                      | Replace Mobile Office at Corp Yard Site                                    | 30,000            | 30,000            |                   |                  |                  |                  |                |                      |
| Capital Projects Fund                               | Replace Mobile Office at Corp Yard Site                                    | 10,000            | 10,000            |                   |                  |                  |                  |                |                      |
| Wastewater Utility Enterprise Fund                  | Replace Mobile Office at Corp Yard Site                                    | 100,000           | 100,000           |                   |                  |                  |                  |                |                      |
| Wastewater Utility Enterprise Fund                  | 24" Sewer Main Line  | 7,000,000         |                   | 7,000,000         |                  |                  |                  |                |                      |
| <b>TOTAL LOCAL SOURCES- ALL PROJECTS</b>            |  | <b>41,340,000</b> | <b>10,284,000</b> | <b>19,366,000</b> | <b>8,235,000</b> | <b>1,235,000</b> | <b>1,235,000</b> | <b>985,000</b> | <b>0</b>             |

124

**ITC Major Capital Projects**  
**Fiscal Years 2016-2017 through 2020-2021 (06-13-2017)**

**ITC/BAYFRONT**

| Project Component                   | Description   | Funding Source                           |                  |                  |                   |                   |                   | Total Cost        | STATUS    |
|-------------------------------------|---|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-----------|
|                                     |   |  | 2016-17          | 2017-18          | 2018-19           | 2019-20           | 2020-21           |                   |           |
| Bay Trail                           | Upper Retaining Walls, Preliminary Engineering, Final Design, Project Management, Construction Management, Permits  | SEE FUNDING SOURCES AND COMPARISON BELOW | 855,321          |                  |                   |                   |                   | 855,321           | Completed |
| Path-To-Transit                     | Sanitary Sewer Improvements, Refugio Greenway/Creekside Trail, John Muir Parkway Phase II & Bayfront Blvd., Bayfront Bridge, Preliminary Engineering, Final Design incorporating Sewer & Bayfront Bridge, Project Management, Construction Management, Permits, Contingency | SEE FUNDING SOURCES AND COMPARISON BELOW | 7,993,467        |                  |                   |                   |                   | 7,993,467         | Completed |
| Bay Trail West                      | Construction Contract and Construction Management   | SEE FUNDING SOURCES AND COMPARISON BELOW |                  | 1,682,000        |                   |                   |                   | 1,682,000         |           |
| Fuel Oil Relocation                 | Shell and Kinder Morgan Fuel Oil Line Relocation, Fiber Optic Line Relocation, Transit Loop Retaining Walls, Final Design, Project Management, Construction Management, Permits   | SEE FUNDING SOURCES AND COMPARISON BELOW |                  |                  | 17,400,000        |                   |                   | 17,400,000        |           |
| Track/Signal Work                   | Railroad Bridge, Initial Rail Station Retaining Walls, Track and Signal work, Final Design, Project Management, Construction Management, Permits  | SEE FUNDING SOURCES AND COMPARISON BELOW |                  |                  |                   | 25,500,000        |                   | 25,500,000        |           |
| Initial Rail Station                | Initial Rail Station Building, Utilities, Final Design, Project Management, Construction Management, Permits  | SEE FUNDING SOURCES AND COMPARISON BELOW |                  |                  |                   | 7,500,000         |                   | 7,500,000         |           |
| Transit Loop                        | Creekside Park, Transit Loop Roadway & Promenade, Transit Loop Bridge, Preliminary Engineering, Final Design, Project Management, Construction Management, Permits  | SEE FUNDING SOURCES AND COMPARISON BELOW |                  |                  |                   |                   | 5,200,000         | 5,200,000         |           |
| Trails, Parks, Plazas               | Civic Plaza, Park Elements, Final Design, Project and Construction Management   | SEE FUNDING SOURCES AND COMPARISON BELOW |                  |                  |                   |                   | 7,400,000         | 7,400,000         |           |
| <b>TOTAL COSTS FOR ITC/BAYFRONT</b> |   |  | <b>8,848,788</b> | <b>1,682,000</b> | <b>17,400,000</b> | <b>33,000,000</b> | <b>12,600,000</b> | <b>73,530,788</b> |           |
| <b>FUNDING STATUS</b>               |   |  | <b>FUNDED</b>    | <b>FUNDED</b>    | <b>UNFUNDED</b>   | <b>UNFUNDED</b>   | <b>UNFUNDED</b>   |                   |           |

125

**ITC - FUNDS BY SOURCE (06-13-2017)**

| <b>ITC Project- Committed Funding from outside sources</b>         | <b>PROJECT</b>                  | <b>AMOUNT</b>    | <b>FY 16/17</b>  | <b>FY 17/18</b>  | <b>FY 18/19</b> | <b>FY 19/20</b> | <b>FY 21/22</b> | <b>COMMENTS</b> |
|--|---------------------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| State Transportation Improvement Program-RIP                       | Bay Trail                       | 2,500,000        | 2,500,000        |                  |                 |                 |                 |                 |
| State Transportation Improvement Program-TE                        | Bay Trail                       | 148,478          | 148,478          |                  |                 |                 |                 |                 |
| TIGER II   | Bay Trail                       | 84,000           | 84,000           |                  |                 |                 |                 |                 |
| Measure AA Bond  | Bay Trail/Path-to-Transit       | 38,276           | 38,276           |                  |                 |                 |                 |                 |
| Measure WW Bond  | Bay Trail / Path-To-Transit     | 352,166          | 352,166          |                  |                 |                 |                 |                 |
| Sewer Fund/Wastewater Bonds (2010)                                 | Path-To-Transit, Rail Station   | 1,361,741        | 1,361,741        |                  |                 |                 |                 |                 |
| Gas Tax Subventions  | Path to Transit                 | 100,000          | 100,000          |                  |                 |                 |                 |                 |
| CCTA: Measure J - Expenditure Plan                                 | Bay Trail West, Path to Transit | 1,809,097        | 1,609,097        | 200,000          |                 |                 |                 |                 |
| CCTA: Measure J - TLC Grant  | Path to Transit                 | 204,457          | 204,457          |                  |                 |                 |                 |                 |
| CCTA: Measure J - PBTF   | Path to Transit                 | 94,641           | 94,641           |                  |                 |                 |                 |                 |
| OBAG TLC   | Bay Trail West                  | 1,482,000        |                  | 1,482,000        |                 |                 |                 |                 |
| State Division of Rail: TCRP                                       | Path to Transit                 | 700,000          | 700,000          |                  |                 |                 |                 |                 |
| West Contra Costa Transportation Advisory Committee (WCCTAC): STMP | Path to Transit                 | 1,000,000        | 1,000,000        |                  |                 |                 |                 |                 |
| <b>TOTAL COMMITTED SOURCES</b>                                     |                                 | <b>9,874,856</b> | <b>8,192,856</b> | <b>1,682,000</b> | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>        |

126

**FY 2017-18 OUTSTANDING DEBT  
SCHEDULE**

**City of Hercules, California Public Financing Authority and Other Lease/Loan Obligations  
Outstanding Debt FY 2017-18**

| Purpose / Use of Bond Proceeds   | Source of Funding   | Terms and Rates  | FY 2015-16  |                     |                   |                    | FY 2016-17         |                     |                   |                    | FY 2017-18 Budget  |                     |                    |                    |                    |
|--|---|--|---|---------------------|-------------------|--------------------|--------------------|---------------------|-------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|
|  |   |  | Outstanding Debt  | Principal Payments  | Interest Payments | Total Debt Service | Outstanding Debt   | Principal Payments  | Interest Payments | Total Debt Service | Outstanding Debt   | Principal Payments  | Interest Payments  | Total Debt Service |                    |
| <b>General City Debt Obligations</b>   |   |  |   |                     |                   |                    |                    |                     |                   |                    |                    |                     |                    |                    |                    |
| 2003A PFA Lease Revenue Bonds  | HMU Electric infrastructure   | City General Fund  | Deceased  | 0                   | 0                 | 0                  | 0                  | 0                   | 0                 | 0                  | 0                  | 0                   | 0                  | 0                  |                    |
| 2003B PFA Lease Revenue Bonds  | Library construction; Ref \$4.3 Million in 1994 COPs                  | City General Fund  | Rates 2% to 5%; Semi-annual P&I thru 2033               | 6,755,000           | 235,000           | 330,153            | 565,153            | 6,510,000           | 245,000           | 320,073            | 565,073            | 6,255,000           | 255,000            | 309,509            | 564,509            |
| 2009 PFA Lease Revenue Bonds (Taxable)   | Acquisition of Bio-Rad Building                                       | BioRad Building lease pymts and interest earnings on GIC | Rates 6% to 8.4%; Semi-annual P&I thru 2038             | 9,270,000           | 145,000           | 769,740            | 914,740            | 9,115,000           | 155,000           | 759,240            | 914,240            | 8,950,000           | 165,000            | 748,040            | 913,040            |
| Capital / Equip-Facility Energy Efficiency Lease (SunTrust)  | Energy efficiency City facility improvements                          | City General Fund  | Rate of 4.73%; P&I thru 2022                            | 1,136,255           | 146,149           | 58,950             | 205,099            | 983,111             | 153,144           | 51,955             | 205,099            | 822,638             | 160,473            | 44,626             | 205,099            |
| H.E.L.P. (State Housing Finance Authority) Loan  | Development of multi-family rental housing                            | City resources, non-specific                             | Rate of 3%; Term P&I payment due in full in April 2015  | 1,450,000           | 50,000            | 0                  | 50,000             | 1,400,000           | 50,000            | 0                  | 50,000             | 1,300,000           | 100,000            | 0                  | 100,000            |
| R.D.I.P. (State Housing Finance Authority) Loan  | Development of affordable housing in Sycamore Downtown Street project | City resources, non-specific                             | Rate of 3%; Term P&I payment due in full in August 2011 | 3,600,000           | 50,000            | 0                  | 50,000             | 3,550,000           | 50,000            | 0                  | 50,000             | 3,450,000           | 100,000            | 0                  | 100,000            |
| <b>Subtotal - General City Debt Obligations</b>  |   |  |   | <b>\$22,211,255</b> | <b>\$626,149</b>  | <b>\$1,158,843</b> | <b>\$1,784,992</b> | <b>\$21,558,111</b> | <b>\$653,144</b>  | <b>\$1,131,268</b> | <b>\$1,784,411</b> | <b>\$20,777,638</b> | <b>\$780,473</b>   | <b>\$1,102,174</b> | <b>\$1,882,647</b> |
| <b>Municipal Utilities Enterprise Debt Obligations</b>   |   |  |   |                     |                   |                    |                    |                     |                   |                    |                    |                     |                    |                    |                    |
| 2010 PFA Wastewater Treatment Plan Revenue Bonds   | Wastewater treatment plan construction                                | Wastewater charges for service                           | Rates 2.0% to 5.0%; Semi-annual P&I thru 2040           | 10,585,000          | 245,000           | 487,845            | 732,845            | 10,335,000          | 250,000           | 481,975            | 731,975            | 10,075,000          | 260,000            | 474,950            | 734,950            |
| 2010 PFA HMU Electric Utility Revenue Refunding Bonds (HMU sold to PG&E 6/14, bonds tendered/defeased) | Refunding of \$6.495 million of 2003A LRBs                            | Electric power charges for service                       | Rates 2.5% to 5.375%; Semi-annual P&I thru 2038         |                     |                   |                    |                    |                     |                   |                    |                    |                     |                    |                    |                    |
| 2010 PFA HMU Electric Sub-Station Revenue Bonds (HMU sold to PG&E 6/14, bonds tendered/defeased)       | Electric Sub-Station construction                                     | Electric power charges for service                       | Rates 2.0% to 5.375%; Semi-annual P&I thru 2040         |                     |                   |                    |                    |                     |                   |                    |                    |                     |                    |                    |                    |
| <b>Subtotal - Municipal Utilities Enterprise Debt</b>  |   |  |   | <b>\$10,585,000</b> | <b>\$245,000</b>  | <b>\$487,845</b>   | <b>\$732,845</b>   | <b>\$10,335,000</b> | <b>\$250,000</b>  | <b>\$481,975</b>   | <b>\$731,975</b>   | <b>\$10,075,000</b> | <b>\$260,000</b>   | <b>\$474,950</b>   | <b>\$734,950</b>   |
| <b>Total - Public Financing Authority and Other Lease Obligations</b>                                  |   |  |   | <b>\$32,796,255</b> | <b>\$871,149</b>  | <b>\$1,646,688</b> | <b>\$2,517,837</b> | <b>\$31,893,111</b> | <b>\$903,144</b>  | <b>\$1,613,243</b> | <b>\$2,516,386</b> | <b>\$30,852,638</b> | <b>\$1,040,473</b> | <b>\$1,577,124</b> | <b>\$2,617,597</b> |

128

## **BUDGET RESOLUTIONS**

### **FY 2017-18**

- **City Budget Resolution**
- **Public Financing Authority Resolution**
- **Gann Limit Resolution**

**RESOLUTION NO. 17-042**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HERCULES APPROVING THE FISCAL YEAR 2017-18 CITY OF HERCULES BUDGET PLAN WHICH INCLUDES THE FIRST YEAR (2017-18 FISCAL YEAR) OF THE FIVE-YEAR (2017-2022 FISCAL YEARS) CAPITAL IMPROVEMENT BUDGET, MAKING CERTAIN DESIGNATIONS, AND APPROVING (16) ANNUAL CONTRACTS FOR SERVICES IN THE TOTAL AMOUNT OF \$533,430.**

**WHEREAS**, the City of Hercules (City) has prepared and adopted annually the operating and capital budgets of the various funds of the City with the intent of providing a policy program for City services and a financial system to carry out the planned program of services; and

**WHEREAS**, the City Manager has prepared and is submitting an operating and capital budget for FY 2017-18; and

**WHEREAS**, the City Manager and Finance Director has reviewed the proposed budget with the City Council and Finance Commission; and

**WHEREAS**, those reviews included consideration of the capital projects listed to be funded by the various City funds, and the presentation of individual operating budgets in those funds; and

**WHEREAS**, the operating and capital budget program reflects cost containment efforts in all departments and funds; and

**WHEREAS**, the budget, as presented, does not include provisions for any additional State or Federal takeaways or legislation that might adversely affect the proposed budget; and

**WHEREAS**, all grants received shall be appropriated and spent according to grant guidelines; and

**WHEREAS**, it will be necessary to carry over certain encumbrances and committed expenditures from FY 2016-17 to FY 2017-18; and

**WHEREAS**, the City Council has reviewed the proposed budget for FY 2017-18 at Public Hearings on June 13, 2017 and June 27, 2017 held for the purpose of reviewing and discussing FY 2017-2018 operating and capital budgets and providing the opportunity for public input and discussions.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Hercules as follows:

1. The City Council hereby approves the FY 2017-18 operating and capital budgets for all City funds as detailed in attachments hereto.

2. The City Council hereby adopts the FY 2017-18 Annual Expenditure Budget for the following funds:

| FUND                   | FY 17-18 EXPENDITURE BUDGET |
|------------------------|-----------------------------|
| General Fund           | \$13,668,066                |
| Special Revenue Funds  | \$6,134,064                 |
| Capital Project Funds  | \$1,942,018                 |
| Debt Service Funds     | \$2,109,776                 |
| Enterprise Funds       | \$20,714,141                |
| Internal Service Funds | \$1,175,718                 |
| Trust and Agency Funds | \$24,194,390                |
| <b>TOTAL</b>           | <b>\$69,938,173</b>         |

3. The City Council hereby approves the five year FY 2017-18 through FY 2021-22 Capital Improvement Budget in concept, recognizing that all listed projects may not currently be fully funded, but that staff will pursue any and every funding opportunity that is available to accomplish the desired capital program.
4. The City Council hereby authorizes the use of Available (Unassigned) Fund Balances in those funds where projected expenditures are greater than projected revenues, and that the Treasurer and/or the Finance Director be authorized to make loans during the fiscal year from one fund or entity to another fund or entity as deemed necessary and as appropriate.
5. The City Council hereby authorizes the Treasurer and/or Finance Director and/or his/her designee to carry over from FY 2016-17 to FY 2017-18 any encumbered amounts and associated appropriations, or any other amounts for items that are deemed necessary to the continuity of providing service to the community or are necessary for the initiation and completion of planned projects, programs or services.
6. The City Council authorizes the City Manager, the Treasurer, the Finance Director and/or their designees to approve and make payment for goods and services received by the City in accordance with the City's approved budgets, programs and policies.
7. The City Council authorizes the City Manager and his/her designee to expend budgeted City funds as set forth below without further City Council authorization, such as the purchasing process for Council's award of bid or award of services contract:

| CONTRACT TYPE                       | LIMIT     |
|-------------------------------------|-----------|
| General Contracts                   | \$50,000  |
| Public Works Construction Contracts | \$100,000 |
| Fully Reimbursed General Contracts  | \$100,000 |

Except as provided above, all City expenditures shall require the additional City Council authorization.

8. The City Council authorizes the City Manager and his/her designee, without further City Council approval, to expend up to \$50,000 per expenditure, subject to an aggregate limit of \$50,000, for non-budgeted emergency expenses during any fiscal year. However, the City Manager must report any action taken under this paragraph of this Resolution back to the City Council.
  
9. The City Council authorizes the City Manager and his/her designee, the foregoing notwithstanding and without further City Council approval, to: (1) pay all amounts allowed under contracts approved by the City Council regardless of the amount of any such payment(s) (in the case of the City, any project contracts approved and authorizing the City Manager authority to administer the entire contract, any principal and interest payments on debt issues, and any pass-through's collected for other agencies), (2) make any transfer of funds, or transfer of bond proceeds for capital projects in other funds, as identified in the City budget, (3) authorize change orders for any contract approved by the City Council in an aggregate amount not to exceed \$20,000 or 10% of the contract price, whichever is less, and (4) enter into and bind the City to contracts that are budgeted as set forth in Section 7 above.
  
10. The City Council hereby makes or confirms the following reserves or designations:

| <b>CITY COUNCIL DESIGNATION</b>  | <b>AMOUNT</b>      |
|--|--------------------|
| Reserved by City Council June 2014 (Earthquake Insurance Deductible)             | \$500,000          |
| Balance in Fiscal Neutrality Reserve   | \$2,171,733        |
| Designation for Capital Projects (FY 15/16 & FY 16/17)                           | \$350,000          |
| Designation for Restricted Planning Funds (through FY 2016/17)                   | \$550,371          |
| Designation for Re-useable Bags (remaining)                                      | \$19,000           |
| Designation for State Grant Funded Officers (FY 2018/19)                         | \$200,000          |
| <i>Designations for Prior Year Decision Packages</i>                             |                    |
| DP 16-1 Records Management   | \$50,000           |
| DP 16-9 Cost Allocation Model  | \$40,000           |
| DP 17-9 Former HMU Customer Light Exchange                                       | \$150,930          |
| DP 17-13 Franchise Fee/UUT Audits  | \$40,000           |
| ADP 17-1 Hazard Mitigation Plan Update   | \$40,000           |
| ADP 17-4 Investment in Street Maintenance (remaining balance for construction)   | \$150,000          |
| BR 17-7 Basketball Court (remaining balance for construction)                    | \$18,000           |
| BR 17-8 Restroom Facility in Duck Pond Park (remaining balance for construction) | \$121,000          |
| <b>TOTAL DESIGNATIONS</b>  | <b>\$4,401,034</b> |

11. The City Council hereby approves and authorizes the City Manager to execute the following annual contracts:

| FIRM   | DEPARTMENT   | SERVICE   | AMOUNT           |
|--|--------------|---|------------------|
| AMS.Net  | IT           | Network Support & Maintenance                           | \$75,500         |
| City of Pinole                                 | IT           | Cable Broadcasting                                      | \$28,000         |
| Sungard  | IT           | Financial & Business Applications Support & Maintenance | \$56,000         |
| Vision   | IT           | Website Upgrade   | \$37,280         |
| Andre Mechanical Service                       | Public Works | Lift Station Maintenance                                | \$10,000         |
| Bay Alarms                                     | Public Works | Alarms  | \$27,720         |
| Clean Lakes                                    | Public Works | Lake Treatment  | \$12,495         |
| Clean Streets                                  | Public Works | Street Sweeping   | \$66,000         |
| County of Contra Costa (confirming the amount) | Public Works | Animal Control  | \$150,000        |
| Executive Heritage Janitorial                  | Public Works | Janitorial  | \$15,540         |
| Goats are Us                                   | Public Works | Weed abatement  | \$13,300         |
| J.W. Enterprise                                | Public Works | Holding Tank  | \$8,500          |
| Kel Aire                                       | Public Works | Air Conditioning Maintenance                            | \$11,485         |
| Mission Uniform                                | Public Works | Uniforms  | \$5,147          |
| Terminex                                       | Public Works | Pest Control  | \$3,963          |
| Valley Air                                     | Public Works | Co Jen  | \$12,500         |
| <b>TOTAL CONTRACTS</b>                         |              |   | <b>\$533,430</b> |

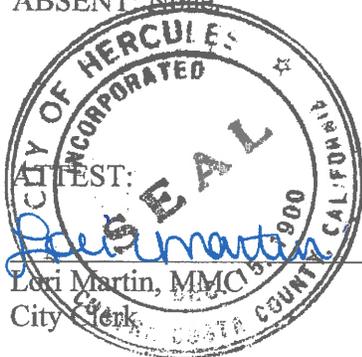
The foregoing Resolution was duly and regularly adopted at the City Council meeting of the City of Hercules held on the twenty-seventh day of June 2017, by the following vote of the Council:

AYES: COUNCIL MEMBERS: Boulanger, Esquivias, Romero, Vice Mayor Kelley, Mayor de Vera

NOES: None.

ABSTAIN: None.

ABSENT: None.



  
 Myrna de Vera, Mayor

**PFA RESOLUTION NO. 17-043**

**RESOLUTION OF THE PUBLIC FINANCE AUTHORITY APPROVING THE FISCAL YEAR 2017-2018 HERCULES PUBLIC FINANCING AUTHORITY BUDGET PLAN CONSISTING OF DEBT SERVICE IN THE AMOUNT OF \$2,217,819.**

**WHEREAS**, the Hercules Public Financing Authority (PFA) has prepared and adopted annually the operating budgets of the various funds of the Authority with the intent of providing a policy program for Authority services and a financial system to carry out the planned program of services; and

**WHEREAS**, the Executive Director has prepared and is submitting an operating and transfers budget for FY 2017-2018; and

**WHEREAS**, the total proposed debt service and net transfer budgeted expenditures in the FY 2017-2018 are \$11,197,985 for all departments and funds and are offset by corresponding revenues and/or transfers-in from all sources in FY 2017-2018 for all departments and funds with any individual fund differences (where expenditures exceed revenues) being made up from its own Fund Balances or temporary loans from other funds; and

**WHEREAS**, it will be necessary to carry over certain encumbrances and committed expenditures from FY 2016-2017 to FY 2017-2018; and

**WHEREAS**, the Authority held a Joint Public Hearing on June 13, 2017 for the purpose of reviewing and discussing the FY 2017-2018 fiscal year operating and transfers budget and providing the opportunity for public input and discussion.

**NOW, THEREFORE, BE IT RESOLVED**, by the Authority Commission of the Hercules Public Financing Authority as follows:

1. The Authority hereby approves the FY 2017-2018 operating and transfers budgets for all Authority funds as detailed in attachments hereto.
2. The Authority approves that funding be, and they are hereby, appropriated for operations in the amount \$11,197,985 for FY 2017-2018 for all funds and departments of the Authority in the manner and for the purposes set forth in the FY 2016-2017 budget document.
3. The Authority authorizes the use of Available Fund Balances in those funds where projected expenditures are greater than projected revenues, and that the Treasurer or the Finance Director be authorized to make loans during the fiscal year from one fund or entity to another fund or entity as deemed necessary and as appropriate.
4. The Authority authorizes the Treasurer or the Finance Director to carry over from FY 2016-2017 to FY 2017-2018 any encumbered amounts and associated appropriations, or any other amounts for items that are deemed necessary to the

continuity of providing service to the community or are necessary for the initiation and completion of planned projects, programs or services.

5. The Authority authorizes the Executive Director, the Treasurer, the Finance Director and their designees to approve and make payment for goods and services received by the Authority in accordance with the Authority's approved budgets, programs and policies.
6. The Authority authorizes the Executive Director and his/her designee, the foregoing notwithstanding and without further Authority Commission approval, to (1) pay all amounts allowed under contracts approved by the Authority Commission regardless of the amount of any such payment(s) (in the case of the PFA, any principal and interest payments on debt issues) and (2) make any transfer of funds, or transfer of bond proceeds for capital projects and debt service in other funds, identified in the Authority budget.

The foregoing Resolution was duly and regularly adopted at a regular meeting of the Public Financing Authority of the City of Hercules held on the twenty-seventh day of June 2017, by the following vote of the Commission:

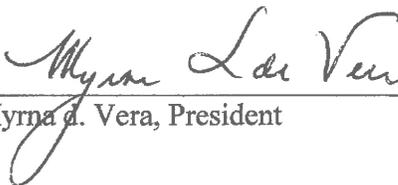
AYES: COUNCIL MEMBERS: Boulanger, Esquivias, Romero, Vice Mayor Kelley, Mayor de Vera

NOES: None.

ABSTAIN: None.

ABSENT: None.



  
Myrna d. Vera, President

**RESOLUTION NO. 17-044**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HERCULES  
ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2017-18 FISCAL YEAR  
IN ACCORDANCE WITH PROPOSITION 111 AND ARTICLE XIII B.**

**WHEREAS**, Article XIII B of the State Statute (Government Code Section 7910) requires the City of Hercules to establish each year an appropriations limit for the following fiscal year; and

**WHEREAS**, the determination of the appropriations limit is considered to be a legislative act and should be adopted at a regularly scheduled Council Meeting; and

**WHEREAS**, effective in the 1990-1991 fiscal year, Proposition 111 amended Article XIII B to allow a selection of annual adjustment growth factors (personal income, commercial/industrial assessed value, and population) which must also be adopted at a regularly scheduled Council Meeting; and

**WHEREAS**, the annual appropriations limitation has been computed by the Finance Director based on methodology in accordance with provisions of Government Code Sections 7900-7910 and Proposition 111 amendments, as indicated in Attachment A.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Hercules as follows:

1. The City Council hereby establishes the appropriations limit for the City of Hercules for the FY 2017-18 at \$398,226,207 using the County Population Change and the California Per Capita Personal Income Growth Change factors.

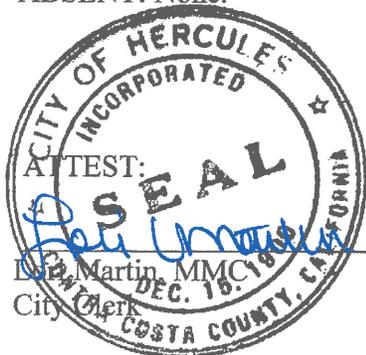
The foregoing Resolution was duly and regularly adopted at a regular meeting of the City Council of the City of Hercules held on the 27th day of June 2017, by the following vote of the Council:

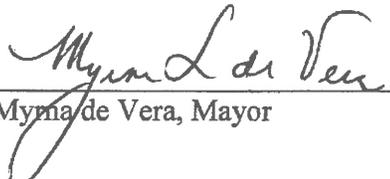
AYES: COUNCIL MEMBERS: Boulanger, Esquivias, Romero, Vice Mayor Kelley, Mayor de Vera

NOES: None.

ABSTAIN: None.

ABSENT: None.



  
Myrna de Vera, Mayor

**Attachment A**

Annual Appropriations Limit  
FY 2017-18

California Per Capita Personal Income Change\* 3.69% = 1.0369  
(City Assessed Non-residential Valuation Growth Change  
is 1.85% or 1.0185 Growth Factor)\*\*

Contra Costa County Population Change\* 1.13% = 1.0113  
(City Population Change is 3.08% or 1.0308 Growth Factor)\*

Calculation of Factor for Fiscal Year 2017-18  $1.0369 \times 1.0113 = 1.048617$

Appropriation Limit Calculation per Information Provided by Department of Finance  
State of California. Ratios selected are the higher of the choices of factor prescribed in the law.

$\$379,763,268 \times 1.048617 = \$398,226,207$

Summary: City of Hercules Appropriation Limit for FY 2017-18 is \$398,226,207

\*Data obtained from State Department of Finance

\*\*Data obtained from the Contra Costa County Assessor

# GLOSSARY OF BUDGET TERMS

**Adopted Budget:** The adopted budget is the annual City budget approved by the City Council on or before June 30.

**Allocated Costs:** Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it but that properly apply to another fund.

**Appropriation:** An appropriation is the legal authorization granted by the City Council to make expenditures and incur obligations for a specific purpose within a specific time frame.

**Assessed Valuation:** A dollar placed on real estate or other property by the County as a basis for levying property taxes.

**Beginning Fund Balance:** Fund balance available in a fund from the end of the prior year for use in the following year.

**Bond:** A City may raise capital by issuing a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dated in the future, together with periodic interest at a specified rate.

**Budget:** A plan of financial and program operation listing an estimate of proposed appropriations or expenses and the proposed means of financing them, for a particular time period. The budget is proposed or preliminary until it has been adopted by the City Council. Hercules' budget encompasses one fiscal year.

**Capital Budget:** Annual appropriations for capital improvement projects such as street improvements and building construction. Capital projects are supported by a five-year expenditure plan, which details funding sources and expenditure amounts. They often are multi-year projects, which require funding beyond the one-year budget period.

**Capital Projects Fund:** A fund created to account for all resources to be used for the constructions or acquisition of designated fixed assets by a governmental until except those financed by a proprietary or fiduciary funds.

**Debt Service:** Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes or leasing arrangements.

**Department:** An organizational unit comprised of divisions or programs. It is the basic unit of service responsibility that may include a broad mandate or related activities. It is possible for a department to have only one division.

**Division:** A subsection (or activity) within a department, which furthers the objectives of the City Council by providing specific services or programs.

**Enterprise Fund:** A type of fund established for total costs of those governmental facilities and services, which are operated in a manner similar to private enterprises. These programs are entirely or predominantly self-supporting. The city of Hercules maintains a Sewer Enterprise Fund.

**Expenditures:** Monies spent, including current operating expenses, debt service and capital outlays.

**Fiduciary Funds:** These funds account for assets held by the City in a trustee capacity. The budget does not appropriate fiduciary funds.

**Fiscal Year (FY):** The City's year for accounting and budgeting purposes, that begins on July 1 and ends June 30.

**Full-Time Equivalent (FTE):** The amount of time a regular full time or part-time position has been budgeted for in terms of the amount of time an employee works in a year.

**Fund:** An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. There are four types of funds: General, Special Revenue, Enterprise, and Fiduciary.

**Fund Balance:** The amount of financial resources available for use. Generally, this represents the excess of assets over the sum of liabilities and restricted reserves. For enterprise funds, it is the excess of current assets over current liabilities.

**Gann Appropriations Limit:** Article XIII B of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article XIII B limits growth in the spending of tax proceeds to tax proceeds appropriated in the "base year" of the 1978-79 times the product of the allowable annual percentage change in a cost-of-living factor and the allowable annual percentage change in a population change factor. The cost-of-living factor is the larger of the annual percentage change in the State per capita personal income or the annual percentage change in the local non-residential assessed valuation due to new construction. The population change factor is the larger of the annual percentage change of the jurisdiction's population or the annual percentage population change of the country in which the jurisdiction is located.

**General Fund:** The primary fund used to account for all revenues and expenditures of the City not legally restricted as to use. The fund is used to offset the cost of the City's general operations. Examples of departments financed by the General Fund include the Police, Public Works and Administrative Departments.

**Grant:** Contributions, gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

**Guaranteed Investment Contract (GIC):** A contract that guarantees repayment of principal and a fixed or floating interest rate for predetermined period of time.

**Infrastructure:** Facilities on which the continuance and growth of a community depend, such as streets and roads, sewers, public buildings, parks, etc.

**Interfund Transfer In/Out:** Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures.

**Internal Service Funds:** These funds provide services to City departments and recover their costs through user charges. The Vehicle Replacement Fund is an Internal Service Fund managing the replacement and maintenance of the City fleet.

**Method of Accounting:** The City's General Fund budget is developed using modified accrual basis of accounting, with revenues being recorded when measurable and available, and expenditures recorded when the liability is incurred. Enterprise funds and Internal Service Funds are budgeted on a generally accepted accounting principles (GAAP) basis, which for Proprietary Funds is on a full accrual accounting basis.

**Operating Budget:** Annual appropriation funds for on-going program cost, including salaries and benefits, services and supplies, debt service and capital outlay.

**Operating Capital Outlay:** A budget appropriation category which budgets all equipment having a unit cost of more than \$2,500 and an estimated useful life of over one year. These are considered an operating expense and are differentiated from capital expenditures by the amount of money they cost. Any expenditure over \$2,500 with an estimated useful life over one year is capitalized.

**Operating Transfer:** Amounts transferred between funds; not considered a revenue or expense. For example, legal authorized transfers from a fund receiving revenue to the fund through which the resources are to be expected.

**Ordinance:** A formal legislative enacted by the City Council. It has the full force and the effect of law within the City boundaries unless it is in conflict with any higher form of law such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution.

**Program:** A program is an activity or division within a department, which furthers the objectives of the City Council by providing services or a product.

**Reserve:** Represents the portion of fund balance set aside for financing future capital improvements or the outlay of capital projects in any given year, and addressing one-time emergency needs.

**Resolution:** A special order of the City Council, which has lower legal standing than an ordinance.

**Revenues:** Monies received or anticipated by a local government from both tax and non-tax sources during the fiscal year.

**Salaries and Benefits:** A budget category which generally accounts for full-time and part-time employees, overtime expenses and all employee benefits, such as medical, dental and retirement.

**Services and Supplies:** Expenditures for supplies, materials and services which ordinarily are consumed within a fiscal year and which are not included in inventories.

**Special Revenue Funds:** These funds account for the proceeds derived from specific revenue sources that are legally restricted to expenditures for specified purposes.

**Triple Flip:** On July 1, 2004 the State began reducing Sales Tax Allocation to Cities by .25%. The .25% reduction was used for security for the State's "Economy Recovery Bonds". This mechanism is known as the Triple Flip and is outlined in Revenue and Taxation Code Section 97.68. Cities and counties are then provided with ad valorem property tax revenues in lieu of these revenues. These revenues are then transferred from the ad valorem property tax revenues that would otherwise be allocated to the county's Educational Revenue Augmentation Fund.